Reports

on the

Administration of the Excise Department in the Bombay Presidency, Sind and Aden

Financial Year 1922-23

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS

Copies obtainable from the Superintendent of Government Printing and Stationery, Bombay, Poona, and from all Agents for the Sale of Government Publications

1923

Price—As. 11.

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

IN EUROPE.

CONSTABLE & Co., 10, Orange Street, Leicester Square, W.C., London.
GRINDLAY & Co., 54, Parliament Street, S.W., London.
HENRY S. KING & Co., 65, Cornhill, E.C., London.
P. S. KING & SON, 2 & 4, Great Smith Street, Westminster, S.W., London.
KEGAN PAUL, TRENCH, TRUBNER & Co., Limited, 68-74, Carter Lane, E.C., and 39, New Oxford Street, London, W.C.
B. QUARITCH, 11, Grafton Street, New Bond Street, W., London.
W. THACKER & Co., 2, Creed Lane, London, E.C
LUZAC & Co., 46, Great Russel Street, London, W.C.
B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.
DEIGHTON BELL & Co., Limited, Cambridge.
T. FISHER UNWIN, Limited, 1, Adelphi Terrace, London, W.C.
WHELDON & WESLEY, Ltd., 2, 3 & 4, Arthur Street, New Oxford Street, London, W.C. 2.
EAST & WEST, Ltd., 3, Victoria Street, London, S.W. 1.
ERNEST LEROUX, 28, Rue Bonaparte, Paris.
MARTINUS NIJHOFF, The Hague.
OTTO HARRASSOWITZ, Leipzig.
FRIEDLANDER & SOHN, Berlin.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

HIGGINBOTHAM & C
V. KALYANARAMA I
P. R. RAMA IYER & (
THACKER, SPINK &
W. NEWMAN & Co., C
S. K. LAHIRI & Co., C
R. CAMBRAY & Co., C
THE ASSOCIATION P
THACKER & Co., Lim
SUPERINTENDENT, RY, Poona.
D. B. TARAPOREVAI
GOPAL NARAYAN &
Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc., Bombay.
RAMCHANDRA GOVIND & SON, Booksellers, etc., Bombay.
BOMBAY TRACT AND BOOK SOCIETY, Bombay.
N. B. MATHUR, N. K. H. PRESS, Allahabad.
MANAGER, THE "HITAVADA," Nagpur.
MANAGER, NYAYASHRAYA PRESS, Poona.
RAMA KRISHNA & SONS, Lahore.
SUNDAR PANDURANG (RAMNATH SUNDAR, the Successor), Bombay.
MANAGER, NEW KITABKHANA, Poona.
KARSANDAS NARANDAS & SONS, Surat.
N. M. TRIPATHI & Co., Booksellers, etc., Bombay.
MANGALDAS HARKISANDAS, Bookseller, etc., Surat.
KING & Co., Bombay.
MANAGER, SHRI SANKAR KARNATAKA PUSTAKA BHANDARA, Dharwar.*
MANAGER, BUTTERWORTH & Co., Ltd., Booksellers, Calcutta.
MANAGER, INDIAN BOOK DEPOT, Bombay.
THE OXFORD BOOK AND STATIONERY COMPANY, Delhi.
THE STANDARD BOOKSTALL, Karachi.

* For the sale of official Kanarese publications in the Belgaum, Dharwar, Bijapur and Kanara districts.

gitized with financial assistance from th
Government of Maharashtra
on 11 July, 2017

TABLE OF CONTENTS.

REPORT.

	Para.	Page.
CHAPTER I.		
Administrative changes	1—2	1—3
CHAPTER II.—Country Spirit.		
Different descriptions of country spirit	3	3
Receipts from still-head duty	4	*ib.*
Vend and license fees	5	*ib.*
Revenue and consumption under the out-still system ..	6	3—4
Working of the contract supply system	7	4
Working of the Mahua Flowers Act	8	*ib.*
Country spirit shops	9	*ib.*
Advisory Committees	10	*ib.*
Consumption	11	4—6
Temperance activity	12	6
Administration of distilleries and warehouses	13	*ib.*
Abolition of "off" sales of country spirit in selected areas ..	14	*ib.*
Retail sale of country spirit in excess of the prescribed limits ..	15	7
CHAPTER III.—Toddy.		
Rent	16	*ib.*
Revenue from tree-tax ..	17	*ib.*
Revenue from vend and license fees ..	18	*ib.*
Toddy farm ..	19	*ib.*
Trees licensed for tapping for sale of raw toddy	20	*ib.*
Toddy licenses ..	21	8
Fluctuations in consumption ..	22	*ib.*
Manufacture of gul from sweet toddy ..	23	*ib.*
CHAPTER IV.—Foreign Liquors and Indian manufactured Liquors excised at tariff rates.		
Revenue	24	*ib.*
Imports and consumption of foreign liquors	25	9—10
Licenses	26	10
CHAPTER V.—Intoxicating Drugs other than Opium.		
Cultivation and outturn of ganja	27	*ib.*
Issues of ganja, bhang and charas from warehouses	28	11
Fluctuations in consumption	29	*ib.*
Revenue	30	*ib.*
Vend licenses	31	*ib.*
Licenses for the sale of cocaine	32	*ib.*
Imports and issues of cocaine	33	12
Cocaine cases	34	*ib.*
CHAPTER VI.—Opium.		
Realizations from opium issued from depots	35	*ib.*
Consumption of opium in British districts	36	13
Vend fees	37	*ib.*
Retail opium shops and licenses to medical practitioners, etc. ..	38	*ib.*

	Para.	Page.
CHAPTER VI.—Opium—*contd.*		
Opium supplied to Indian states	39	*ib.*
Opium transactions in Baroda State	40	*ib.*
Revenue	41	*ib.*
CHAPTER VII.—Financial Results.		
Revenue from all sources	42	14
Expenditure	43	*ib.*
Coercive processes for recovery of excise revenue	44	*ib.*
CHAPTER VIII.—Offences against Abkari and Opium Laws.		
Offences against Abkari Law and fluctuations in the number of (1) liquor, (2) hemp drugs and (3) cocaine cases	45	15
Offences against the Opium Law	46	*ib.*
Fluctuations in cases of drunkenness	47	*ib.*
The Excise Intelligence Bureau	48	*ib.*
General Remarks	49—57	15—18

APPENDICES.

	Page.
Appendix A—Contracts for the manufacture and supply of country spirit .	20 21
Appendix B—Details regarding meetings of Advisory Committees and closure of country liquor shops	22 31
Appendix C—Consumption of country spirit in urban and rural areas and in the whole Presidency	32 33
Appendix C(*a*)—Memorandum of country spirit consumption, etc., in certain large towns	34
Appendix D—Statistics of toddy consumption, number of trees tapped, licenses issued, etc.	35—38
Appendix E—Consumption of imported and locally produced denatured spirits	39
Appendix F—Area under hemp cultivation and drugs produced and quantities issued from and balance at the warehouses ..	40—41
Appendix G—Summary of opium transactions of Indian states ..	42
Appendix H—Demands, Collections, Refunds, Remissions and Balances of Excise Revenue	43
Appendix I—Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books, etc. and those shown in Appendix H	44
Appendix J—Offences against the Abkari and Opium Acts	45—49
Appendix K—Cases of drunkenness	50
Appendix L—Provincial Statement A	51 52
Appendix M—Provincial Statement B	53—55
Appendix N—Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths	56—57
Imperial Return I—Revenue	58—63
Imperial Return II—Expenditure	64
Imperial Return III—Shops and Licenses	65—66
Imperial Return IV—Consumption	67—71
Imperial Return IV-A—Imports and exports of excisable articles ..	72
Imperial Return V—Incidence of consumption, average taxation, etc. ..	73—74

ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY PROPER FOR THE YEAR 1922-1923.

CHAPTER I.

1. *Administrative changes.*—The following changes were introduced in the Excise system and arrangements during the year 1922-23 :—

(1) Auctioning of shops for the retail vend of country spirits, foreign liquor, hemp drugs and opium for a period of nine months from 1st April 1922 to 31st December 1922 and again for a period of fifteen months from 1st January 1923 to 31st March 1924 (Government Resolutions, Revenue Department, Nos. 3680 and 6685, dated the 17th February 1922 and 27th November 1922, respectively).

(2) Reduction in the strength of country spirit from 30° U.P. to 40° U.P. except in certain areas and in shops bordering on Indian states (Government Resolutions, Revenue Department, Nos. 3680 and 6685, dated the 17th February 1922 and 27th November 1922 respectively).

(3) Continuance of the still-head duty rates on 30° U.P. for the 40° U.P. strength except in Bombay (Government Resolutions, Revenue Department, Nos. 3680 and 6685, dated the 17th February 1922 and 27th November 1922 respectively).

(4) Rationing of all country spirit shops on the basis of the consumption for the year 1920-21 *minus* 10 per cent. in the case of shops in Bombay City and 5 per cent. elsewhere for the nine months' period ending 31st December 1922, and for the next period of fifteen months from 1st January 1923 a further 10 per cent. reduction in the Bombay City and 5 per cent. in the mofussil, *i.e.*, a total decrease of 20 per cent. in Bombay and 10 per cent. in the mofussil on the basis of the consumption for the year 1920-21. But shops on the borders of the Indian states were rationed on the basis of the consumption for 1920-21 without any reduction (Government Resolutions, Revenue Department, Nos. 3680 and 6685, dated the 17th February 1922 and 27th November 1922 respectively).

(5) Abolition of "off" sales at country spirit shops in certain municipal areas and reduction of the limit of possession, transport and sale without a permit from one gallon to 3 bottles in the rural areas and to one bottle in the urban and municipal areas (Government Resolution, Revenue Department, No. 1277-C, dated the 6th April 1922).

(6) Prohibition of sale of any excisable article to any member of a criminal tribe notified under Act III of 1911 residing in a Criminal Tribes Settlement (Government Resolution, Revenue Department, No. 3447, dated the 10th April 1922).

(7) Closing of liquor shops in municipal areas on Holi and Moharam public holidays (Government Resolution, Revenue Department, No. 1459-C, dated the 10th April 1922).

(8) Reversion to the old system of disposal of toddy shops by open auction and extension of the system to tree-foot-booths, the

maximum selling price being abolished (Government Resolution, Revenue Department, No. 1294-C, dated the 8th March 1922).

(9) Introduction of a revised scale of fees for the privilege of vend of foreign liquor and levy of vend fee of Re. 1-8-0, Re. 0-12-0 and Re. 0-6-0 per dozen quart bottles of spirit, wine and beer respectively removed from the Custom House to the licensees' premises (Government Resolution, Revenue Department, No. 102-C, dated the 9th March 1922).

(10) Reduction of the rate of duty from Rs. 21-14-0 to Rs. 5-0-0 per proof gallon on Indian made spirit used in medicinal and toilet preparations manufactured in the Bombay Presidency or imported into the Presidency from Indian states within the geographical limits of the Presidency (Government Resolution, Revenue Department, No. 1652-C, dated the 9th June 1922).

(11) Enhancement of the rate of duty on ganja from Rs. 17-8-0 to Rs. 20 per seer for the period of 9 months from 1st April 1922, and again from Rs. 20 to Rs. 22-8-0 in the case of ganja and from Rs. 2-8-0 to Rs. 3 in the case of bhang with effect from 1st January 1923 (Government Resolutions, Revenue Department, Nos. 3452 and 6685, dated the 28th January 1922 and 27th November 1922 respectively).

(12) Prohibition with effect from 1st April 1922 of consumption of charas in Bombay and Ahmedabad, the only places in the Presidency proper where it was permitted (Government Resolution, Revenue Department, No. 1598-C, dated the 9th December 1921).

(13) Enhancement of the issue rate of opium from Rs. 60 to Rs. 65 per seer from 1st April 1922 to 31st December 1922, and again from Rs. 65 to Rs. 75 per seer from 1st January 1923 to 31st March 1924 (Government Resolutions, Revenue Department, Nos. 1989 and 6598, dated the 17th January 1922 and 1st December 1922 respectively).

(14) Adoption of 8-30 p.m. as closing hour for shops for the retail vend of opium and hemp drugs in the Bombay City and of the same closing hour as that fixed for liquor shops in the rest of the Presidency proper (Government Resolution, Revenue Department, No. 3418, dated the 7th March 1922).

(15) Transfer to the Forest Department of the Excise Administration in the Akrani tract of the West Khandesh District and in the Peint Taluka of the Nasik District (Government Resolutions, Revenue Department, Nos. 4335 and 1934, dated the 19th July 1922 and 27th September 1922 respectively).

(16) Abolition of the following appointments borne on the combined Salt and Excise establishment in order to secure the Excise share of the lump reduction of Rs. 60 lakhs voted by the Legislative Council in the provisional budget for 1922-23 :—

	Rs.
1 Deputy Commissioner of Excise	.. 1,250—50—1,500
1 Supervisor ..	.. 400—20—500
12 Assistant Inspectors ..	.. 105—5—145

		Rs.
22 Sub-Inspectors	..	.. 70—5/2—100
1 Clerk	..	.. 150—5—200
7 Clerks	..	.. 60—4—100—3—160
64 Clerks	..	.. 30—5/2—80
7 9/monthly clerks	..	.. 25—1—34

(17) Abolition of the separate distillery and warehouse branch and redistribution of the work of this branch among the Divisional Deputy Commissioners of Salt and Excise.

2. All statistics of revenue with the exception of those regarding "gain on sale-proceeds of excise opium" and of consumption herein dealt with relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale strength.*—In pursuance of the policy of discouraging the consumption of strong spirit, the maximum strength of the country spirit sold was during the year under report further reduced from 30° U.P. to 40° U.P. except at shops bordering on Indian states, where 30° U.P. spirit had to be allowed in the interests of our revenue, as the states declined to reduce the sale strengths at their shops.

In accordance with the same policy, some more shops which used to sell both strengths of spirit were restricted to the sale of the weaker spirit. The total number of such shops increased from 531 in 1921-22 to 600 in 1922-23, *i.e.*, nearly $\frac{3}{8}$ of the total number of shops.

4. *Receipts from still-head duty.*—Owing to the enhancement of still-head duty the revenue from this source increased by Rs. 4,29,561 from Rs. 1,88,20,802 to Rs. 1,92,50,363 (Imperial Return I, Column 2) although the issues of liquor decreased by the substantial amount of 315,000 proof gallons, *i.e.*, 15 per cent.

5. *Vend and license fees.*—The receipts from fees for the right of retail vend advanced from Rs. 43,90,634 to Rs. 77,40,257 (Imperial Return I, Column 4). As already stated, the shops were in the course of the year under report disposed of twice, once for a period of nine months from 1st April 1922 to 31st December 1922 and again for a period of fifteen months from 1st January 1923 to 31st March 1924. Owing to keener competition among the bidders for the auction shops, the fees obtained for the latter period were on a considerably higher scale and consequently the two quarterly instalments of fees paid in advance in December 1922 and March 1923 were correspondingly high. Thus the receipts for the year under report improved by nearly 33½ lakhs, or 76·3 per cent. compared with the previous year's receipts. Of the total fees Rs. 72,15,237 represent vend fees and Rs. 5,25,020 license fees.

6. *Revenue and consumption under out-still system.*—The Akrani out-still farm continued to be managed by the Excise Department up to 31st December 1922. From 1st January 1923 its management was

transferred to the Forest Department. The sale-proceeds of liquor in this area amounted to Rs. 40,200 against Rs. 33,100 in the previous year. The consumption which consists of 60° U.P. spirit only, was 26,800 bulk gallons against 25,100 in the previous year, *i.e.*, an increase of 1,700 gallons.

7. *Working of the contract supply system.*—An adequate supply of spirit was available throughout the year. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are shown in Appendix A.

The Khanapur distillery with its dependent warehouses and the supply of liquor to the Bombay-Kalyan-Kolaba area continued to be managed departmentally. The supply to the area served by the Surat Distillery was also managed departmentally from 1st October 1922, the date on which that distillery was closed.

The Acetone Factory at Nasik was purchased from the Government of India and converted from 11th March 1922 into a distillery for the production of country spirit. It is expected that this distillery, after the completion of certain works which are now in progress, will be able to produce about 14 lakhs gallons of spirit a year and a much larger quantity when further developed.

8. *Working of the Mahura Flowers Act.*—The Mahura Flowers Act, which was suspended in the Kaira District in the year 1921-22, was again brought into operation in the year under report, in the course of which 413 cases of illicit possession of mahura flowers were detected in that district. There were 67 such cases against 21 in Thana and 1 against 3 in Kolaba.

9. *Country spirit shops.*—The number of shops licensed for the retail sale of country spirit fell from 1,734 to 1,668 owing to the closure of 68 shops, 19 on the recommendation of the Advisory Committees and 49 on that of the Collectors. On the other hand two new shops were opened. The result was a net decrease of 66.

10. *Advisory Committees.*—Information regarding the work done by the Excise Advisory Committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix B. This Appendix will show that there is now no district without an Advisory Committee.

11. *Consumption.*—Appendix C, Column 11, shows in terms of proof gallons the sale of spirit at shops. There was a total decrease of 309,458 gallons, or about 15 per cent., in such sales. In all districts except Kaira, Panch Mahals, Broach, Poona, Sholapur and Belgaum there was a reduction in consumption. Bombay heads the list with a very striking decrease, *viz.*, 111,296 gallons. Thana is a good second with a decrease of 77,118 gallons. The other noteworthy decreases occurred in Surat (25,000 gallons), Kolaba (19,000 gallons), Dharwar (18,000 gallons), Ratnagiri (16,000 gallons), Nasik (14,000 gallons), West Khandesh (12,500 gallons) and Ahmedabad (12,000 gallons).

Among the districts where an increase is recorded, Poona, Panch Mahals, Kaira and Broach are the only ones where the increase is deserving of note, *viz.*, 7,500, 6,000, 4,000 and 2,500 gallons respectively. The increase in the consumption of country spirit noticeable in the Poona District compared with the figures for 1921-22 is an instructive sequence of the picketing movement. The fear of non-co-operators prejudicially affected the competition for shops at the auction held for the first period of nine months. As a consequence shops went for low fees and thus enabled the licensees to push sales by offering liquor at low rates. The increase in Panch Mahals, Kaira and Broach is also connected with the picketing movement which so long as it lasted no doubt reduced consumption.

The subjoined statement shows in respect of the town of Bombay and each district (1) the rations fixed, (2) the actual consumption, and (3) the cases of illicit distillation, imports and sales detected in 1922-23 and 1921-22 :—

Name of District.	Rations in London Proof Gallons.	Consumption in London Proof Gallons.	Cases of illicit importation, sales and distillation.		Increase or Decrease.	
			1922-23.	1921-22.	Increase.	Decrease.
1	2	3	4	5	6	
Ahmedabad ..	90,781	76,330	89	71	18	..
Kaira ..	42,576	34,777	100	48	52	..
Panch Mahals ..	55,093	34,579	302	278	24	..
Broach ..	56,966	48,130	49	32	17	..
Surat ..	241,194	153,109	271	148	123	..
Thana ..	318,098	242,928	384	121	263	..
Bombay ..	728,973	623,979	33	68	..	35
Kolaba ..	113,606	83,449	13	13	..	..
Ratnagiri ..	95,517	76,428	33	42	..	9
Kanara ..	33,238	24,888	21	17	4	..
Dharwar ..	59,197	39,856	129	125	4	..
Belgaum ..	67,243	42,762	78	59	19	..
Bijapur ..	28,457	13,476	76	84	..	8
Sholapur ..	37,123	24,119	6	15	..	9
Satara ..	15,786	11,500	17	8	9	..
Poona ..	129,330	80,657	35	9	26	..
Ahmednagar ..	25,273	15,115	13	6	7	..
Nasik ..	68,247	45,332	204	78	126	..
West Khandesh ..	86,045	46,934 *10,722	875	538	337	..
East Khandesh ..	88,004	62,828	156	145	11	..
Total ..	2,380,747	1,791,898	2,884	1,905	1,040	61
Difference ..	588,849					

* In the Akrani tract of the West Khandesh District.

The figures given above are interesting. In the first place they show that consumption has everywhere been below the ration, the difference amounting to slightly less than 6 lakhs of gallons in the aggregate, and secondly that except in Bombay, and in the Bijapur, Sholapur and Ratnagiri districts, there has been a considerable increase in excise crime amounting to as much as 51 per cent. of previous year's figures.

12. *Temperance activity.*—There was the usual temperance activity in Bombay City in the year under report, *viz.*, the posting of placards, the arrangement of Holika Sammelan committees, temperance lectures during the Holi festivals and the provision of healthy recreation for mill-hands by the following public bodies :—

The Bombay Temperance Association ;

The Kamgar Hitawardhak Samaj ;

The Madyapana-Nishedhaka Mandal ;

The Social Service League.

Elsewhere there was little in the way of temperance propaganda except perhaps in Poona. The remarkable " Mata " movement in the Surat District however affected the consumption of liquor in certain talukas. The movement originated in November 1922 among the Kali Paraj tribes and continued throughout the whole district but was particularly strong in the Mandvi, Bardoli and portions of the Bulsar, Chikhli and Pardi talukas up to March 1923 when it began to decline. It advocated temperance among other reforms and was successful in strictly enforcing it for about four or five months with the result that there was a heavy decline in consumption of country spirit and toddy in some areas and in others a complete cessation of sales. It has now practically died out except in Mandvi, Bardoli and Valod.

13. *Administration of distilleries and warehouses.*—There were eight distilleries (including the two in Indian states, one at Dabhoda and the other at Wadia) and 33 bonded warehouses during the year under review. Of the distilleries that at Surat was closed from 1st October 1922 and converted into a bonded warehouse.

The issues to retailers in British districts of duty paid spirit amounted to 1,759,580 proof gallons (exclusive of 11,135 proof gallons issued from the Dhadgaon Distillery to the Akrani out-still area), against 2,075,630 proof gallons in the previous year. Imports of spirit from outside the Presidency aggregated 155,133 proof gallons against 654,370 proof gallons in the previous year.

14. *Abolition of " off " sales of country spirit in selected areas.*—" Off " sales were tentatively abolished in the year under report at country spirit shops in certain selected urban areas. It is not possible to say, in view of the facts recorded in paragraph 11 above, whether this measure in any way contributed to the decrease in the consumption already noticed. The experiment however is being watched. In Poona it undoubtedly led to the opening of a number of illicit agencies for sale of liquor and to an increase in the consumption of foreign liquor.

15. *Retail sale of liquor in excess of prescribed limits.*—Permits for the sale of liquor in excess of the fixed limits were granted in all districts except Ratnagiri, Dharwar, Bijapur, Sholapur, Satara, Ahmednagar and Nasik. The total quantity sold was 126 gallons of 30° U.P., 2,893 gallons of 40° U.P. and 22,721 gallons of 60° U.P. against 853 gallons of 30° U.P. and 4,391 gallons of 60° U.P. in the previous year. Permits were also granted for the sale of toddy, of which 24 gallons were sold in the Belgaum District and 463 gallons in the West Khandesh District.

CHAPTER III.

TODDY.

16. *Revenue.*—The revenue under this head is derived from (1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 31,99,303 in the year under report, compared with Rs. 27,08,148 in the previous year (column 11 of Imperial Return I), an increase of Rs. 4,91,155.

17. *Tree-tax.*—The receipts from tree-tax amounted to Rs. 16,15,975 against Rs. 14,88,319 in the previous year (column 8 of Imperial Return I). The increase of Rs. 1,27,656 is due to the increased number of trees tapped by licensees owing to the absence of the picketing movement. There was however a decrease in the tree-tax receipts in the districts of Surat, Kolaba, Ahmedabad and East Khandesh. The decrease in Surat is due to (1) a lower tender fee offered in the year under report than in the past year in the "Tender System" area and (2) to a lesser number of trees tapped under domestic consumption licenses. The decrease in the remaining districts was small.

18. *Vend and license fees.*—The revenue from vend fees was Rs. 14,45,211 and from license fees Rs. 1,37,639 or a total of Rs. 15,82,850 against Rs. 12,19,829 in the year 1921-22 (column 9 of Imperial Return I). The increase is due to absence of picketing and to the auctioning of tree-foot booths.

19. *Toddy farm.*—The farming system for the supply and sale of toddy which was prevalent in the Bhusawal, Erandol, Jalgaon and Raver talukas of the East Khandesh District was abolished with effect from 1st April 1922.

20. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy in the Presidency compared with that in the previous year (Appendix D) is given below :—

Year.	Cocoanut.	Brab.	Dates and wild palms.	Total.
1922-23	42,070	21,814	3,51,560	4,15,444
1921-22	34,837	18,973	2,91,877	3,45,687
	+ 7,233	+ 2,841	+ 59,683	+ 69,757

21. *Toddy licenses.*—The licenses of each description granted during the year and in the previous year were :—

Year.	Domestic consumption.	Tree-foot-booths.	Shops.	Hawking.	Total.
1922-23 ..	16,651	3,046	1,052	85	20,834
1921-22 ..	17,814	2,937	1,024	86	21,862
Total ..	— 1,163	+ 109	+ 28	— 1	— 1,027

The decrease in the number of domestic consumption licenses occurred mainly in the Surat District, while the Ratnagiri District is mainly responsible for the increase in tree-foot-booth licenses. The increase in the number of shops is small and calls for no remarks.

22. *Consumption.*—The total sales show an increase of 2,842,712 gallons, which is shared by all the districts except Kolaba, Nasik, and East Khandesh. It is to be attributed to the absence of the picketing movement and to the high prices charged on country liquor.

23. *Manufacture of gul from sweet toddy.*—Fifteen licenses were granted in Coast Kanara for the manufacture of gul against 24 in the previous year. The number of trees tapped free of duty for the purpose of this industry fell from 300 to 157.

No such licenses were granted in the Thana District as the revised rules for the purpose sanctioned by Government were issued late in the season.

CHAPTER IV.

Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.

24. *Revenue.*—The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff rates, and (2) license fees for the sale of such liquors and imported liquors.

During the year under report the revenue under (1) amounted to Rs. 4,96,864 against Rs. 5,69,169 in the previous year (columns 12, 15 and 19 of Imperial Return I), a decrease of Rs. 72,305, while the revenue under (2) increased from Rs. 2,72,098 to Rs. 9,43,365 (columns 13 and 16 of Imperial Return I). The decrease in the former case is due to the falling off in the imports of Indian made spirits excised at Tariff rates and reduction of duty on medicinal and toilet preparations from Rs. 21-14-0 to Rs. 5 per proof gallon. The increase under (2) was chiefly on account of levy of vend fees on imported foreign liquor at the time of being cleared from the Customs bonded warehouse to the licensees' premises.

25. *Imports and consumption of foreign liquors.*—The imports of foreign liquors into Bombay City by sea compared with those of the previous year are as follows :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1922-23 ..	816,866	77,237	* 333,037	178,131
1921-22 ..	1,452,313	97,220	† 323,640	‡ 84,001
	— 635,447	— 19,983	+ 9,397	+ 94,130

* Includes 821 liquid gallons of liqueurs.
† Includes 809 liquid gallons of liqueurs.
‡ Read "84,001" for "83,723" in last year's report.

The following table gives the statistics of sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13) :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured spirit.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1922-23 ..	890,359	85,450	452,077	323,007
1921-22 ..	1,077,234	93,435	454,065	277,838
	— 186,875	— 7,985	— 1,988	+ 44,669

The decrease in the sales of fermented liquors was mainly in Bombay and is ascribed to the much reduced number of troops as compared with the previous year. The decrease under wines is due to ordinary trade fluctuations. The small decrease under potable spirits is mainly due to the falling off in the imports of Indian made spirits excised at tariff rates which is being ousted by cheap German imported spirit in the sales of which there was an increase, as will be seen from column 7 of Imperial Return IV. But on the whole there was a decrease. The increase in the sales of denatured spirit is attributed to larger use of this spirit for domestic purposes and to exports to other Provinces.

With the object of encouraging the industrial use of spirit, the rate of duty was reduced from Rs. 21-14-0 to Rs. 5 per proof gallon on Indian made spirit used in the manufacture of medicinal and toilet preparations. Such preparations were imported during the year under report by the Alembic Chemical Works Co., Ltd., and the Mysore Pharmaceutical Works, Ltd. Some medicinal preparations were also imported on payment of

the lower rate of duty from Bhavnagar. During the year under report Messrs. Kemp & Co., N. Powell & Co., and Mr. M. J. Gajjar were given the concession of manufacturing medicinal and toilet preparations under bond, and issuing them from bond on payment of reduced rate of duty of Rs. 5 per proof gallon.

The sales of rectified spirits and medicated wines were 910 and 240 gallons respectively against 11,260 and 8 gallons in the previous year (columns 12 and 14 of Imperial Return IV). The large decrease in the sales of rectified spirits is due to the leading firms manufacturing medicinal and toilet preparations importing Indian made rectified spirit direct from the distillers for the manufacture of their preparations at the concession rate of duty referred to in the preceding paragraph and not buying it locally.

The imports of denatured spirit by sea from foreign countries rose from 122,858 gallons in 1921-22 to 171,349 gallons in the year under report, an increase of 48,491 gallons mainly of spirit from Java (Appendix E).

Imports by land show a decrease of 1,526 gallons. The manufacture of Indian spirits excised at tariff rates is confined to the Gujerat Chemical Works at Ahmedabad and the Alembic Chemical Works Company of Baroda. The former supplied 15,927 gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, against 13,199 gallons in the preceding year, and also issued 1,303 proof gallons of denatured spirit against 1,267 proof gallons in 1921-22.

26. *Foreign liquor licenses.*—The number of licenses for the sale of foreign liquor was 1,442 against 1,356 in the preceding year.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

27. *Cultivation and outturn of ganja.*—The cultivation of hemp for ganja was restricted to four villages in the Nagar taluka of the Ahmednagar District. The number of licenses granted, the area cultivated and the quantity produced during the year under report compared with the previous year were :—

	1921-22.	1922-23.
	Acres.	Acres.
Area cultivated ..	342	308
	Maunds.	Maunds.
Outturn of ganja ..	2,565	2,960
Licenses issued to cultivators	75	75

The average yield per acre was 9·6 maunds against 7·5 maunds in the previous year. The crop was exceptionally good.

28. *Issues from warehouses.*—The issues from the warehouses during the year under report and the previous year are contrasted below :—

	1921-22			1922-23		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Chars.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Issued for sale in the Bombay Presidency proper ..	1,060	235	212	1,312	240	..
Exported to Indian states ..	105	38	9	125	40	2
Exported to other Provinces .	33	..	..	33	..	..
Exported to foreign countries	28	..	6	23	5	..

29. *Fluctuations in consumption.*—The following table shows the consumption as compared with the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1921-22	38,672	9,191	8,588
1922-23	44,602	8,989	....

The increase in the consumption of ganja was mainly in the Town and Island of Bombay and in the district of Ahmedabad and is reported to be due to the fact that the consumers who used to consume charas formerly have now taken to ganja, as the sale of charas is totally prohibited in the Presidency proper. It is possible, however, that some of the increase is due to the high cost of country spirit. The small decrease in the consumption of bhang calls for no remarks.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other Provinces, and (2) vend fees. The duty realized and the vend fees amounted to Rs. 11,14,194 and Rs. 5,43,766 compared with Rs. 11,05,139 and Rs. 4,55,593 in the year 1921-22 (Imperial Return I, columns 27 and 28).

31. *Vend licenses.*—The number of vend licenses granted in the several districts was 531 (Imperial Return III, columns 11 and 30 to 32) against 557 in the previous year. Of these 19 were wholesale and 512 retail. Two new wholesale licenses were granted in each of the districts of Sholapur and Poona, and one such license was not renewed in the Town and Island of Bombay. As regards retail licenses, two new shops were opened in two villages and 29 were closed in localities where they were not considered necessary.

Cocaine.

32. *Vend licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 591 during the year against 561 in 1921-22 (Imperial Return III, column 36).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and its allied drugs imported during the year amounted to 21 lbs. 13 ozs. 103 grains (avoirdupois standard weight) against 18 lbs. 4 ozs. in the previous year. The quantity sold under license was 20 lbs. 61 grains against 27 lbs. 12 ozs. 360 grains in 1921-22. The information desired in the Government of India's letter No. 1324, dated 8th March 1922, Department of Commerce, printed as preamble to Government Resolution No. 4495, Revenue Department, dated the 3rd April 1922, regarding statistics relating to cocaine transactions is given below in the form approved in Government Resolution No. 4495, Revenue Department, of 22nd August 1922 :—

Stock on 1st April 1922.			Imports during the year.			Total.			Sales during the year.			Closing balance on 31st March 1923.		
1			2			3			4			5		
lbs.	oz.	grs.	lbs.	oz.	grs.	lbs.	oz.	grs.	lbs.	oz.	grs.	lbs.	oz.	grs.
5	0	25	21	13	103	26	13	128	20	0	61	6	13	67

34. *Cocaine cases.*—Three-hundred and forty-nine cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against 275 in 1921-22. A fairly large quantity of Japanese cocaine is still being imported into Bombay, and also German cocaine, in spite of the vigilance exercised over this trade. The hawking trade is still carried on by Pathans and other Mahomedans. These men are usually violent and reckless persons, and the Department had, therefore, a difficult and dangerous task in effectively tackling them.

The largest seizure of cocaine by the Excise Department during the year was one of 10,500 grains.

CHAPTER VI.

OPIUM.

35. *Realizations from opium issued from depôts.*—Opium issued from the depôts realized Rs. 25,28,961 as shown in the District Treasury Accounts. Of this sum Rs. 11,47,210 represent the prime cost paid to the Government of the United Provinces and the balance of Rs. 13,81,751 gain on sales as shown in column 20 of Imperial Return I. From the latter figure the expenditure noted below has to be deducted. The net profit to Government thus amounts to Rs. 13,67,385 (inclusive of duty) against Rs. 13,52,021 in the previous year, an increase of Rs. 15,364 :—

	Rs.
(1) Conveyance and packing charges at opium depôts in British districts ..	12,857
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur ...	1,509
	14,366

36. *Sales in British districts.*—The total sales in British districts aggregated 28,292 seers against 30,908 seers in the previous year (column 15 of Imperial Return IV), a decrease of 2,616 seers or 8·4 per cent. due mainly to the increase in the retail price of opium in consequence of the enhancement of the issue rate from Rs. 60 to Rs. 65 from the 1st April 1922 and to Rs. 75 from the 1st January 1923. The sales noted below for each of the four years ending 31st March 1923 show a steady fall in consumption and point to the success of the policy adopted by Government of continuously increasing the price of the drug with the object of curtailing its consumption

Year.	Seers.
1919-20	46,680
1920-21	42,648
1921-22	30,908
1922-23	28,292

37. *Vend fees.*—The fees for retail vend in British districts amounted to Rs. 7,18,739 against Rs. 5,57,953 in the previous year (column 21 of Imperial Return I), an increase of Rs. 1,60,786 which is attributed chiefly to keen competition at the auctions.

38. *Number of retail shops and medical practitioners', chemists' and druggists' licenses.*—The total number of shops was 687 against 721 in the previous year (column 29 of Imperial Return III). The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and its preparations increased from 918 to 967 (column 33 of Imperial Return III).

39. *Supplies to Indian states.*—The total quantity of opium supplied to Indian states was 21,434 seers against 22,678 seers in the previous year (Appendix G).

40. *Manufacture and issues in the Baroda State.*—The area under poppy cultivation in the Baroda State decreased from 4,493 acres in 1921-22 to 1,361 acres in 1922-23. The opium in hand at the beginning of the year was 53,910 seers and that manufactured during the year 34,558 seers. The total issues to the licensed dealers slightly advanced from 7,527 seers to 7,567 seers. The stocks held at the end of the year were 77,840 seers inclusive of 88 seers in transit, but exclusive of 3,061 seers on account of dryage.

41. *Total excise opium revenue.*—The excise opium revenue (exclusive of prime cost) was Rs. 21,00,490. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate revenue amounted to Rs. 21,03,490 against Rs. 19,28,307 in the previous year, an increase of Rs. 1,75,183.

CHAPTER VII.

FINANCIAL RESULTS.

42. *Revenue.*—The total realizations of the year (column 33 of Imperial Return I) are contrasted with those of the previous year in the following table :—

	Realizations in			
	1921-22.	1922-23.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Country spirits ..	2,32,44,553	2,69,90,620	37,46,067	..
2. Country fermented liquors ..	27,08,148	31,99,303	4,91.155	..
3. Malt liquors ..	26	67,964	67,938	..
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	8,38,490	13,27,010	4,88,520	..
5. Commercial spirits (including medicated wines) ..	2,751	45,255	42,504	..
6. Hemp drugs ..	15,60,732	16,57,961	97,229	..
7. Opium ..	(*a*) 19,25,307	(*b*) 21,00,490	1,75,183	..
8. Fines and forfeitures ..	6,034	4,890	.. .	1,144
9. Miscellaneous ..	50,743	1,93,932	1,43,189	..
Total ..	3,03,36,784	3,55,87,425	52,51,785	1,144

(*a*) Exclusive of Rs. 1,345 on account of license fees for opium shops in Indian states but inclusive of gain on sale proceeds of excise opium supplied to those states.

(*b*) Exclusive of Rs. 1,931 on account of license fees for opium shops in Indian states but inclusive of gain on sale proceeds of excise opium supplied to those states.

43. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,26,200) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs.1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,30,128) was Rs. 16,23,892 against Rs. 17,18,194 in the previous year. The gross total expenditure inclusive of the above two items amounted to Rs. 20,23,970 against Rs. 21,47,584 representing about 5 per cent. of the gross revenue of Rs. 3,55,87,425. The net excise revenue of the year thus advanced to Rs. 3,35,63,455 against Rs. 2,81,89,200 in the previous year, an increase of Rs. 53,74,255.

44. *Recovery of excise revenue by coercive processes.*—Coercive processes were resorted to for the recovery of arrears of excise revenue only in the districts of Surat, Kanara, Dharwar, Belgaum, Poona, Bijapur and East Khandesh. In most of the cases the issue of notices was sufficient but in others it was found necessary to attach property, moveable or immoveable, before the arrears could be recovered.

CHAPTER VIII.

Offences Against Abkari and Opium Laws.

45. *Offences against Abkari Law.*—The total number of cases detected was 3,979 against 2,395 in the previous year. Of these, 3,458 related to liquor, 161 to hemp drugs and 360 to cocaine, against 1,999, 110 and 286 respectively (columns 8, 14 and 18 of Appendix J).

Fluctuations in liquor cases.—The increase in liquor cases is chiefly due to the increased number of cases as compared with those of the previous year under (1) "illicit distillation" (538), (2) "illicit possession" (294) and (3) "other miscellaneous offences" (478). The cases of "unlicensed sale" fell from 55 to 47 while those under "illicit importation, exportation and transportation" advanced by 157 to 604.

Fluctuations in hemp drugs cases.—The number of cases relating to hemp drugs increased from 110 to 161. The increase is chiefly due to "illicit importation" of charas in the District of Ahmedabad and in the Town and Island of Bombay.

Fluctuations in cocaine cases.—Cocaine cases increased by 74 from 286 to 360.

46. *Offences against Opium Law.*—Opium cases declined from 283 to 239. Of these, 184 cases were tried in British districts and 55 in Indian states against 233 and 50 respectively in the previous year (column 29, Appendix J). Cases of illegal possession were 182 against 187 in the previous year and those of illegal import 24 against 66. The contraband opium seized amounted to 903 seers of which 821 seers and 82 seers were seized in British territory and in the Indian states respectively.

47. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness declined by 631 from 4,485 to 3,854 (Appendix K, columns 2 and 3). 3,045 of these cases occurred in Bombay City. Cases on licensed premises were 9 against 14 in the previous year.

48. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the excise and opium laws and methods of smugglers.

The Finger Print Branch of the Bureau received during the year 513 finger print slips of excise offenders for search against 467 during the previous year. Previous convictions were traced in 105 instances compared with 88 in 1921-22. The record of the Branch contained at the end of the year finger print slips of about 9,000 excise convicts.

General Remarks.

49. The year under report is one of exceptional interest and importance for it is marked by a complete departure from the policy which had previously been followed. That policy had been, to put it as briefly as possible, to make due provision for the needs of persons who use alcohol in moderation, but to minimise temptation to those who do not drink and to discourage excess among those who do, and to produce this result by making the tax upon liquor as high as possible without stimulating

illicit production to a degree which would increase instead of diminish the total consumption, and without driving people to substitute drugs for alcohol or a more for a less harmful form of liquor. In the year under report an attempt has been made to reduce consumption of country liquor by a limitation of the total quantity of liquor which may be licitly sold, in addition to employing the methods previously in force. The quantity of liquor which could be sold at each shop was for the 9 months, April—December 1922, 10 per cent. in Bombay and 5 per cent. in the mofussil below the sales in 1920-21. For the 15 months, January 1923—March 1924, the quantity was further reduced below the 1920-21 figure by another 10 per cent. in Bombay and 5 per cent. in the mofussil. In this report I am, of course, concerned only with 3 of these 15 months.

50. Every vendor of country liquor was therefore in the position of having a strictly limited stock of the commodity to sell. Under the previous system it was to his interest to keep his profit per gallon low, since the amount which he could sell was only limited by the demand. But when the amount which could be sold was limited, the shopkeeper naturally tried to get rid of it at the highest possible price. Generally it appears that the prices were so high that the total quantity sold was considerably less than the authorized amount. Apparently it paid to charge very high prices and risk selling less than the "ration" for the bids at the auctions for the second period were on a considerably higher scale than those for the first. The total quantity sold was 588,849 gallons less than the permissible quantity. This reduction in the quantity sold was accompanied by two remarkable facts :

(1) The cases of illicit distillation, sale and import rose from 1,905 in the previous year to 2,884—an increase of no less than 51 per cent. This increase was most marked in Surat, Thana, Nasik and West Khandesh. In all these districts the licit sales were a long way short of the ration ; in Surat they were 153,109 gallons against a ration of 241,194 and in West Khandesh they were 57,656 gallons against a ration of 86,045. The fact that in these districts illicit liquor was to a great extent substituted for licit seems to be obvious. The sales in the districts of Sholapur, Satara, Poona and Ahmednagar were also much below the ration, and were not accompanied by a marked increase in crime. There is little doubt that in these districts which have always been notably temperate there was a decrease in the actual quantity of liquor consumed.

(2) There was a remarkable increase in the consumption of toddy. It rose by 2,842,712 gallons. I have no doubt that this is the result of the high prices charged for country liquor.

51. The recorded sales of foreign spirit slightly decreased. But there is a very general belief that the sales of the cheaper forms of foreign liquor, which consist of rectified spirit flavoured with essences and sold as whisky, brandy, gin or rum, have increased. This is particularly noticeable in Bombay, where there was an increase of 18,000 gallons, and in Satara. The figures available do not show what quantity of each quality or kind of spirit was sold. No doubt the very high prices now charged for the

better qualities of imported spirit have caused a reduction in their consumption. The subject deserves further investigation which I propose to make. There was a marked demand in the Southern Division for Bangalore beer.

52. The figures, I think, show that what was naturally to be expected has actually happened. If the quantity of a commodity for sale is restricted the price inevitably rises. There seems no doubt that the fact that the sales were below the permissible quantity was due to the very high prices charged, and in some degree to the reduction in strength. The influence of picketing, which affected the previous year's figures, was practically non-existent during the year under report. The result of the high prices charged has been that where illicit liquor has been obtainable, it has been obtained; and that there has been a tendency to make up the deficiency in country spirit by a resort to toddy. The officers of the Department are, I think, to be congratulated on their preventive work. Though the number of detected cases, as was only to be expected, increased to an entirely unprecedented extent, a large quantity of licit liquor was bought at exceedingly high prices, and the fact that toddy has been largely substituted for country spirit shows that the illicit article was not very easy to obtain. There is so far no indication of attempts to manufacture illicit liquor on a commercial scale. It is distilled for local consumption to a greater extent than was formerly the case. But there has been an increase in illicit import, mainly from Indian states, which cannot be viewed without apprehension and I understand that some State distilleries are working at very high pressure. The Department carried out its detective and preventive work under exceptional difficulties. It has been retrenched in number: travelling has been curtailed, and the sources of information regarding illicit practices have been affected by the fact that it is not now in the interest of the vendor of licit liquor to trouble himself about the illicit distiller, or importer since they have ceased to be competitors.

53. I have, of course, no concern with the general principles involved in the introduction of the rationing system. That is a matter of policy and it is my duty to carry out to the best of my ability whatever policy Government may decide to adopt. But it is also my duty to bring to the notice of Government what appear to be the effects of the policy. There has been a quite unprecedented increase in the use of illicit liquor in areas where it can be obtained without much difficulty. Toddy has also been substituted for country spirit to a very considerable extent. In the areas where facilities for obtaining illicit liquor are absent there has been a reduction in consumption of alcohol. There are, however, indications that in certain areas where distillation from jagri was previously unknown it is now being carried on. The fact that a very large amount of illicit liquor has undoubtedly been consumed presents a serious problem. Illicit liquor is often higher in strength and always lower in price than licit liquor, and it is outside our control. Though I feel that my officers have done their best, there is no doubt that they have not been able to cope effectively with the illicit distiller and importer, and their task will grow harder as time goes on. I consider that an

increase in the excise staff in some districts is absolutely essential if the intentions of Government in introducing rationing are not to be entirely frustrated, and I intend to submit proposals for the increase which appears to be necessary.

54. I may quote here the following passage from the Administration Report for the Central Division from Mr. S. D. Smith, an officer of great ability and experience :—

"The number of cases detected increased by almost 100 per cent. The number in 1921-22 was 699 and in the year under report 1,225. Owing to the abundant mahura crop illicit distillation was rife in the Thana and Nasik districts as the large number of cases detected will show. Rationing is also responsible for the increase in crime as licensees endeavour to make up their vend fees by holding up stocks in anticipation of a shortage and charging as high a rate as possible to customers. Illicit distillation has appeared in parts of the Satara and Thana districts where it was hitherto unheard of. In the Coast talukas of the Thana District, Kolis and Agrias have commenced to distil spirit from toddy and jagri. In the Walva and Patan talukas of the Satara District several stills were seized with large quantities of jagri wash. If excise crime increases at the same rate during the current year, so far from being retrenched, the excise staff will have to be considerably increased. Great opposition and hostility are manifested by the public against excise officers when on detection duty. Several officers were assaulted during raids on villages, the most notable being the attack on the Inspector, Kalyan, at the village of Badlapur. Four of the assailants were convicted by the Sessions Court and sentenced to long terms of imprisonment."

55. The figures so far available show that excise crime continues to increase for the returns of illicit distillation and possession for April and May 1923 show 481 cases against 309 for the corresponding months of 1922.

56. I do not think that there are clear indications that drugs are taking the place of alcohol to any serious extent, though it is suggested that this is the reason for a noticeable increase in consumption of ganja in Kolaba and East Khandesh.

57. The three Deputy Commissioners have given me most valuable assistance during an extremely difficult year. The transfer of Mr. Pope is a very serious loss to the Department. Among the Superintendents, Messrs. Proctor, Steele, Maneklal Lallubhai, Anding and Taleyarkhan deserve special commendation. I have also to record my obligations to my Personal Assistant, Mr. Pinto, and the members of the office under him who did very good work in spite of difficulties caused by an unusual amount of sickness, on account of which the office was frequently very short handed.

W. C. SHEPHERD,
Commissioner of Customs,
Salt and Excise.

Bombay, 4th August 1923.

APPENDIX A.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ASIATIC SOCIETY

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1922-23.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof).
				Rs. a. p.
Ahmedabad ... ... Kaira ... ... Panch Mahals ... ... Broach	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse ... Anand bonded warehouse ... Godhra distillery ... Broach bonded warehouse ...	1 8 0 from 1-4-22 to 30-9-22 and Rs. 1-6-0 from 1-10-22 to 31-3-23.
Surat ... ... Dángs	Messrs. Boyce D. Cawasji & Co., up to 30th September 1922 and thereafter under departmental management.	Government Central distilleries at Surat, Godhra and Dhulia.	Surat distillery ... Bulsár bonded warehouse ... Ahwa bonded warehouse ...	
Thána.				Rs. a. p. 1 15 9 up to 30-9-22 and thereafter Rs. 1-6-0
Sálsette Táluka ... ... Bassein do. ... ... Máhim do. ... ... Dáhánu do. ... ... Umbergaon and Mokhada Pethas and Jawhár State.	Do. ...	Do. ...	Thána bonded warehouse ... Bassein bonded warehouse ... Dáhánu bonded warehouse ...	
Bhiwndi, Kalyán, Shábápur, Vada and Murbad talukas.	The liquor supply was managed departmentally.	The Government Central distilleries at Nasik, Godhra, Dhulia and Dabhoda. Dr. Anklesaria's distillery at Ahmedabad and from Seoni in the Central Provinces.	Kalyán bonded warehouse ...	Rs. a. p. 1 8 0
Kolába	Do. ...	Do.	Panvel bonded warehouse .. Mahad do. ... Pen do.	1 8 0
Town and Island of Bombay..	Do. ...	Do.	Sewri bonded warehouse	1 8

Poona Ahmednagar Sátára Sholápur	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery Ahmednagar bonded warehouse Sátára bonded warehouse Sholápur bonded warehouse	1 2 5	
Násik	Mr. Jamshedji Cawasji Dubash.	Government Central distillery at Nasik and at Dhulia in West Khándesh.	Násik bonded warehouse Málegaon bonded warehouse	1 8 0 up to 9-11-22 and thereafter Rs. 1-6-0.	
West Khándesh East Khándesh	Do.	Government Central distillery at Dhulia near West Khándesh.	Dhulia distillery Nandurbár bonded warehouse Jalgaon bonded warehouse	do.	
Kánara (above-ghát) Belgaum Dhárwár Bijápur Kánara (below-ghát) Ratnágiri	The liquor supply was managed departmentally.	Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse Khanápur distillery Dhárwár bonded warehouse Gadag do. Háveri do. Bijápur do. Kumta do. Kodibag do. Harnai do. Chiplun do. Ratnágiri do. Rajapur do. Malwan do.	.....	
Sankheda Mewas State in Rewa Kántha Agency. Mahi Kántha Leased area	Messrs. Jamshedjee Nássarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Wadia distillery Dabhoda distillery	Wadia distillery Dabhoda do. Vadagám bonded warehouse	1 8 0	

* Closed from 1st October 1922.

† There is no sanctioned supply rate in the case of the Nasik distillery.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1922-23.				
		On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1	2	3				
1 Ahmedabad ...	1. Ahmedabad Municipality. 2. Viramgam Municipality. 3. Dholka Taluka. 4. Sanand do. ... 5. Gogho do. ... 6. Prantij do. ... 7. Dhandhuka do. ... 8. Viramgam do. ... 9. North Daskroi do. ... 10. South Daskroi do. ... 11. Modasa Petha ...	...	1	1	...	2
2 Kaira ...	1. Nadiad Municipality ... 2. Matar Taluka ... 3. Kapadvanj do. ...	...	...	2	...	2
3 Panch Mahals...	1. Godhra Municipality. 2. Godhra Taluka ... 3. Kalol do. ... 4. Dohad do. ... 5. Halol Mahal 6. Jhalod do. ...	...	...	...	...	...
4 Broach ...	1. Broach Municipality ... 2. Ankleshwar Taluka ... 3. Hansot Mahal ... 4. Jambusar Taluka ... 5. Amod do. ... 6. Vagra do. ... 7. Broach do. ...	... ...	3	... ... 1 ...	... ...	3 ... ... 1 ...

B.

Details as to meetings of Committees in 1922-23.					Hours for sale at shops during 1922-23.		Remarks.
Number of meetings	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
						8 30	Ahmedabad City.
...	.....	...	...	...	10 30		
						9 0	Rural areas.
						8 30	Nad'ad, Anand, Borsad, Umreth and Kapadwanj towns.
...	.....	...	...	...	10 30		
						9 0	Rural areas.
...	.....	...	...	...		8 0	Godhra town.
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.
...	.....	...	...	...		8 30	Broach City and Ankleshwar town.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1922-23.				
			On recommendation of Committee.	On recommendation of Collector	Want of trade temporarily.	Other causes.	Total
1		2			3		
5	Surat	1. Surat Municipality	...	...	...	..	
		2. Chorasi Taluka	...	...	...	..	
		2. Rander Municipality	...	...	...	...	
		3. Olpad Taluka	...	...	...	...	
		4. Bardoli Taluka including Valod.	...	5	...	...	5
		5. Jalalpur Taluka	...	...	...	...	
		6. Chikhli do.	...	...	...	...	
		7. Bulsar do.	...	...	...	..	..
		8. Pardi do.	...	...	...	...	
		9. Mandvi do.	...	...	...	...	
	Thana	1. Bandra Municipality	...	1	3	..	4
		2. Thana do.					
		3. Salsette Taluka					
		4. Bassein do.					
		5. Mahim do.					
		6. Dahanu do.					
		7. Umbergaon Petha					
		8. Kalyan Taluka					
		9. Bhiwndi do.					
		10. Murbad do.					
		11. Shahapur do.					
		12 Vada do. (excluding Mokhada Petha)					
7	Bombay	One Committee for each of the seven Municipal Wards.	...	...	...	...	...
8	Kolaba	1. Alibag Taluka	5	...	...	...	5
		2. Pen do.	2	...	...	...	2
		3. Panvel do.	6	...	...	..	6
		4. Karjat do.	1	...	...	...	1
		5. Roha do.	1	...	...	...	1
		6. Mahad do.	2	...	...	...	2
		7. Mangaon do.	...	...	...	...	...

(a) Recommended that the question of restricting Bulchawad shop to the U. P.
(b) Meeting was held once and the Committees were

B—*continued.*

Details as to meetings of Committees in 1922-23.					Hours for sale at shops during 1922-23.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
(a) 1	.....	..	...	...		8 0	Surat City.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30	8 30	Bulsar and Rander towns.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.
...	.....	...	...	...		8 30	Kalyan and Bhiwndi towns.
...	.....	...	...	...			
3	5	2	...	3			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Thana, Kurla and Bandra towns and Rural areas.
(b) 19	19	18	...	1	10 30	9 30	
...	.....	..	...	...			
...	.....	...	...	...			
1	.....	...	...	...			
2	.....	...	...	...	10 30	9 0	
1	.....	...	...	...			
...	.....	...	...	...			
1	.....	...	...	...			

should be reconsidered. No other special recommendations were made.
consulted by circulars 18 times.

APPENDIX

District.		Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1922-23.				
			On recommendation of committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1		2	3				
9	Ratnagiri	1. Ratnagiri town	...	...	...	...	...
		2. Ratnagiri Taluka	...	...	...	...	...
		3. Rajapur do.	...	1	..	...	1
		4. Deogad do.	...	...	...	...	...
		5. Malwan do.	1	...	1	...	3
		6. Vengurla do.	...	...	...	..	...
		7. Sangameshwar Taluka.	...	...	...	...	...
		8. Chiplun do.	1	...	...	...	1
		9. Khed do.	...	...	...	...	...
		10. Dapoli do.	...	...	...	...	...
		11. Gulsagar Mahal	...	...	...	...	...
		12. Mandangad do.	...	...	...	...	...
10	Kanara	Karwar and Haliyal Talukas inclusive of Municipal towns.	...	7	2	...	9
11	Dharwar	1. Dharwar Municipality.	...	...	6	...	6
		2. Hubli do.	...	...	...	...	..
		3. Gadag do.	...	...	...	...	...
12	Belgaum	1. Belgaum City and Cantonment Municipality.	...	...	...	...	...
		2. Belgaum Taluka	...	...	...	...	...
		3. Parasgad do.	...	...	...	...	...
		4. Bail-Hongal do.	...	...	...	...	...
		5. Khanapur do.	...	...	...	...	...
		6. Gokak do.	...	...	...	...	...
		7. Chikodi do.	...	...	...	...	...
		8. Hukeri do.	...	...	...	...	...
		9. Athni do.	...	...	...	...	...
13	Bijapur	Bijapur Municipality	...	3	13	...	16

* Under

B—*continued.*

Details as to meetings of Committees in 1922-23.					Hours for sale at shops during 1922-23.				Remarks.
Number of meetings	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening. A.	Opening. M.	Closing. P.	Closing. M.	
4					5				6
3	2	2	...	...			8	30	Ratnagiri, Malwan, Vengurla and Chiplun towns.
1	1	1	...	...					
4	5	4	...	1					
...	.....	...	...	...					
2	2	1	1	1					
...	.....	...	...	...	10	30			
1	.....	...	...	...					
...	.....	...	...	...					
...	.....	...	...	...					
5	4	...	...	1*					
2	2	...	...	...					
1	1	...	...	1			9	0	Rural areas.
1	4	4	...	...	10	30	8	30	Karwar and Kumta towns.
							9	0	Rural areas.
...	.....	...	...	...			8	0	Dharwar, Hubli, Gadag and Ranebennur towns.
...	.....	...	...	...	10	30			
...	.....	...	...	...			8	30	Rural areas.
...	.....	...	...	...					
1	1	...	...	1					
...	.....	...	...	...					
...	.....	...	...	...			8	0	Belgaum, Athni and Nipani towns.
...	.....	...	...	...	10	30			
1	8	...	...	8			8	30	Rural areas.
1	2	...	...	2					
2	1	...	...	1					
1	2*	...	...	...					
...	.....	...	...	...	10	30	8	0	Bijapur, Bagalkot, Guledgudd and Ilkal towns.
							8	30	Rural areas.

consideration.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1922-23.				
			On recommendation of committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1		2	3				
14	Sholapur	1. Sholapur Municipality	...	...	...	...	...
		2. Sholapur Taluka ...	...	...	...	...	...
		3. Madha do. ...	...	...	...	...	...
		4. Barsi do. ...	...	...	...	.	...
		5. Karmala do. ...	...	...	...	..	...
		6. Phandharpur do. ...	...	...	...	...	..
15	Satara	1. Satara Municipality ...	...	...	...	..	...
		2. Karad Taluka ...	...	7	1	...	8
		3. Walva do. ...	...	...	...	...	...
		4. Khanapur do. ...	...	...	...	...	...
		5. Khatao do. ...	...	...	...	...	...
16	Poona	1. Poona City Municipality ...	...	...	...	...	...
		2. Poona Cantonment and Surburban Municipality.					
17	Ahmednagar	Ahmednagar City and Cantonment and Bhingar Municipality.	...	1	...	...	1
18	Nasik	1. Nasik Municipality ..	...	14	1	...	15
		2. Malegaon do. ...					
		3. Malegaon Taluka ...					
19	West Khandesh.	1. Dhulia Municipality ...	...	...	...	...	...
		2. Nandurbar Taluka ...	...	...	...	...	...
		3. Sakri do. ...	..	...	...	...	...
		4. Taloda do. ...	...	...	...	...	...
		5. Shahada do. ...	...	...	.	...	...
		6. Shirpur do. ...	...	...	...	...	...
		7. Navapur Petha ...	...	...	...	..	...
		8. Dhulia Taluka (except Dhulia Town).	...	1	...	...	1
		9. Sindkheda Taluka. ...	...	1	...	...	1

(a) This relates to the suggestion of
(b) These relate to the suggestions (1) that there should be no reduction in the (3) that new fixed fee or border shops should not be opened.
(c) These relate to the suggestions of (1) transfer
(d) This relates to the suggestion for a Member

B—*continued.*

Details as to meetings of Committees in 1922-23.				Hours for sale at shops during 1922-23.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.				
		to which effect given wholly.	to which effect given partly.	to which effect not given.	Opening.	Closing.	
1	4				5		6
					A. M.	P. M.	
...	.....	..	...	...		8 0	Sholapur City, Bársi and Pandharpur towns.
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		8 30	Rural areas.
...	.....	...	...	...		8 0	Satara, Wái, Karád, Miraj and Sangli towns.
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...		8 30	Rural areas.
...	.....	...	...	...		8 0	From 1st March to 31st August. (Poona City and Cantonments.)
					10 30	7 30	From 1st September to 28th February. (Poona City and Cantonments.)
						8 30	Rural areas.
...	.....	...	...	...	10 30	8 0	Ahmednagar City and Cantonment and Sangamner town.
						8 30	Rural areas.
...	.....	...	...	...	10 30	8 30	Nasik City, Malegaon and Yeola towns and Malegaon Camp.
						9 0	Rural areas.
...	.....	...	...	...		8 30	Dhulia and Nandurbar towns.
1	(a) 1	...	...	1			
1	(b) 4	...	...	4			
2	(c) 2	...	...	2			
1	(d) 1	...	...	1	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.

removal of monthly ration system.
number of shops, (2) that there should be no change in the site of the shops.
and (4) that the ration system should continue.
of Moramba country liquor shop to Boripada, and (2) closure of Retpada country liquor shop.
in place of one Zipa Pandu deceased.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.		Number of country spirit shops closed during 1922-23.				
				On Recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1		2		3				
20	East Khandesh.	1. Jalgaon	Taluka ...	...	1	...	...	1
		2. Bhusaval	do. ...	...	...	...	..	...
		3. Yawal	do. ...	...	...	...	...	
		4. Raver	do. ...	...	...	...	...	...
		5. Amalner	do. ...	...	...	...	...	..
		6. Erandol	do. ...	...	1*	...	...	1*
		7. Chopda	do. ...	...	...	...	...	...
		8. Padhora	do. ...	...	...	...	...	...
		9. Chalisgaon	do. ...	...	1	...	...	1
		10. Jamner	do. ...	...	...	...	...	...
		11. Parola	do. ...	...	1	...	...	1
			Total ...	19	49	31	...	99

* Under

(a) This relates to the closure of

(b) This relates to the present policy of Government which cannot at this

B—concluded.

Details as to meetings of Committees in 1922-23.					Hours for sale at shops during 1922-23.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.			Opening.	Closing.	
		to which effect given		to which effect not given.			
		wholly.	partly.				
	4				5		6
					A. M.	P. M.	
1	1	(a) 1	...	...		8 30	Jalgaon, Nasiradad, Bhusaval, Parola, Amalner, Chopda, Dharangaon and Erandol towns.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
1	1	...	...	(b) 1			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	...	...	

consideration.
Bhokar country liquor shop.
stage be said to have an effective check on temperance.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas and (3) the whole British District of the Bombay Presidency during the year 1922-23.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad	3	312,585	67,097	10·3	578,326	9,233	0·8	890,911	76,330	4·1
2	Kaira	6	91,392	13,308	7·0	619,590	21,469	1·7	710,982	34,777	2·3
3	Panch Mahals	2	40,054	12,930	15·5	334,806	21,649	3·1	374,860	34,579	4·4
4	Broach	2	52,521	24,170	22·0	255,224	23,960	4·5	307,745	48,130	7·5
5	Surat	3	144,263	35,040	11·6	530,088	118,109	10·7	674,351	153,109	10·9
6	Thana	6	117,026	68,640	28·1	795,730	174,288	10·5	912,756	242,928	12·8
7	Bombay	1	1,175,914	623,979	25·4	.....	.....	.....	1,175,914	623,979	25·4
8	Kolaba ...	1	5,303	4,440	49·9	557,639	78,969	6·8	562,942	83,449	7·1
9	Ratnagiri	4	48,396	12,138	12·0	1,105,878	64,290	2·5	1,154,244	76,428	3·2
10	Kanara	3	33,417	3,940	5·3	375,213	20,648	2·8	411,727	24,588	2·9
11	Dharwar	4	130,361	33,251	7·3	761,643	13,205	3	1,492,004	39,456	1·8
12	Belgaum ...	2	73,736	21,460	11·2	873,260	31,273	1·1	946,996	42,702	2·1

13	Bijapur	4	78,119	7,584	4·7	718,757	5,892	0·4	796,876	13,476	0·8
14	Sholapur	3	169,482	20,111	5·7	572,528	4,008	0·3	742,010	24,119	1·5
15	Satara	3	92,461	5,111	2·6	933,798	6,389	0·3	1,026,259	11,500	0·5
16	Poona	3	256,290	63,838	10·7	722,743	16,819	1·1	1,009,033	80,657	3·8
17	Ahmednagar	1	48,190	11,854	11·8	683,362	3,261	0·2	731,552	15,115	0·9
18	Nasik	4	88,238	18,126	9·8	744,238	27,196	1·8	832,576	45,332	2·6
19	West Khandesh	2*	42,654	5,155	5·8	599,193	52,501	4·2	641,847	46,934 * 10,722	4·3
20	East Khandesh	9	143,621	18,426	6·2	932,216	44,402	2·3	1,075,887	62,828	2·8
	Total ... 1922-23 ...	66	3,160,113	1,059,908	15·9	12,823,229	731,990	2·7	16,012,342	1,791,698	5·3
	1921-22 ...	66	3,169,113	1,208,156	18·2	12,823,229	893,200	3·3	16,012,342	2,101,356	6·3

* In the Akrani tract of West Khandesh.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX C (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof. 1922-23.		Actual realizations.		Total realizations 1922-23.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	65,272	11·4	7,47,788	3,91,798	11,39,586
2	Broach City ...	41,341	19,003	22·0	2,16,304	1,25,706	3,42,010
3	Surat City ...	117,434	25,990	10·6	2,93,805	91,900	3,85,705
4	Thana Town ...	22,639	13,362	28·3	1,50,329	64,965	2,15,294
5	Bandra do. ...	27,944	20,991	36·1	2,36,152	95,770	3,31,922
6	Coorla do. ...	26,059	8,749	16·1	98,433	27,842	1,26,275
7	Bassein do. ...	10,367	11,106	51·4	1,24,943	35,110	1,60,053
8	Panvel do. ..	7,843	5,382	32·9	50,459	20,720	71,179
9	Alibag do. ...	5,253	4,480	40·9	41,997	19,770	61,767
10	Dharwar City ...	34,221	7,034	9·9	79,133	47,260	1,26,393
11	Hubli Town ...	66,772	9,744	7·0	1,09,628	70,760	1,80,388
12	Belgaum City and Cantonment.	48,320	18,116	18·0	2,06,120	87,841	2,93,961
13	Sholapur City, Cantonment and places ten miles round.	113,931	15,167	6·5	1,74,880	1,13,871	2,88,751
14	Satara City and Cantonment.	22,454	2,950	6·3	21,255	6,075	27,330
15	Poona City and Cantonment.	165,953	58,008	16·8	6,50,081	3,05,539	9,55,620
16	Ahmednagar City and Cantonment.	48,190	11,854	11·8	1,33,492	46,213	1,79,705
17	Nasik City ...	38,211	8,253	10·4	92,856	51,106	1,43,962
18	Dhulia Town ...	29,521	3,824	6·2	35,852	57,000	92,852
19	Jalgaon do. ...	23,324	2,809	5·8	26,333	34,700	61,033
20	Bhusaval do. ...	25,071	5,792	11·1	65,158	63,700	1,28,858
	Total for Towns...	1,148,855	318,186	13·2	35,54,998	17,57,646	53,12,644

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX D.

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at booths; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each British District of the Presidency during the year 1922-23.

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.	1922-23. Number of licenses issued for		
		Cocoanut and Brab.	Date and Wild Palm.	At booths.	Domestic consumption.	Tree-foot booths	Toddy shops.
1	2	3		4	5	6	7
1	Ahmedabad ...	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p.	1	3	2
2	Kaira ...	(a) 0 8 0	(a) 0 8 0	.....	30	...	...
3	Panch Mahals ...	.....	0 4 0	.....	5,527	...	...
4	Broach ...	5 8 0	2 8 0	.....	69	71	7
5	Surat ...	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0 .... (l) 12 0 0 (m) 10 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0 6 0 0 5 0 0	.....	10,820	838	172
6	Thána ...	(n) 7 8 0 (o) 5 0 0 (p) 9 0 0	3 0 0 2 0 0 3 0 0	.....	77	995	188
7	Bombay ...	12 0 0	6 0 0	.....	1	84	127
8	Kolába ...	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	.....	34	27	14
9	Ratnágiri ...	8 0 0	3 0 0	.....	...	834	82
10	Kánara ...	8 0 0	3 0 0	.....	...	103	84
11	Dhárwár ...	6 0 0	3 0 0	.....	...	11	109
12	Belgaum ...	6 0 0	3 0 0	.....	...	8	81
13	Bijápur ...	6 0 0	3 0 0	.....	...	9	107
14	Sholápur ...	6 0 0	3 0 0	.....	...	21	12
15	Sátára ...	6 0 0	2 0 0	.....	60	...	6
16	Poona ...	6 0 0	3 0 0	.....	15	29	27
17	Ahmednagar ...	6 0 0	3 0 0	.....	...	1	5
18	Nasik ...	6 0 0	2 0 0	.....	17	9	20
19	West Khándesh ...	6 0 0	2 0 0	.....	...	1	8
20	East Khándesh ...	6 0 0	2 0 0	.....	...	2	1
	Total ...	.....	.....	.....	16,651	3,046	1,052

APPENDIX D—*continued.*

Serial No.	District.	1922-23.						
				Number of trees licensed to be tapped.				Quantity of toddy sold.
		Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.	
1	2	8	9	10	11	12	13	14
1	Ahmedabad ...	1	7	...	...	404	404	9,372
2	Kaira ...	...	30	...	30	...	30	.....
3	Panch Mahals ...	...	5,527	...	6,478	...	6,478	.....
4	Broach ...	...	147	...	1,790	1,885	3,675	100,563
5	Surat ...	...	11,830	...	916	2,05,452	2,06,368	4,075,224
	Thána ...	...	1,260	892	11,221	47,667	59,780	2,331,303
	Bombay ...	80	292	15,668	467	2,290	18,425	1,409,044
8	Kolába ...	...	75	228	328	343	899	34,468
9	Ratnágiri ...	...	916	20,568	30	...	20,618	1,492,945
10	Kánara ...	...	187	4,664	...	881	5,545	472,346
1	Dhárwár ...	...	120	...	...	30,649	30,649	761,458
1	Belgaum ...	...	89	...	554	13,978	14,532	548,691
13	Bijápur ...	...	116	...	...	15,823	15,823	402,815
14	Sholápur ...	...	33	...	...	18,030	18,030	5,1,981
15	Sátára ...	1	67	10	...	240	250	1,482
16	Poona ...	3	74	...	...	11,501	11,501	645,803
17	Ahmednagar ...	...	6	...	...	661	661	1,382
18	Násik ...	...	46	...	...	1,277	1,277	16,201
19	West Khándesh ...	...	9	...	...	370	370	36,114
20	East Khándesh ...	...	3	...	...	100	100	1,384
	Total ...	85	20,834	42,070	21,814	3,51,560	4,15,444	13,792,391

APPENDIX D—*continued.*

Serial No.	District.	1921-22.						
		Number of licenses issued for					Number of trees	
		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	15	16	17	18	19	20	21
1	Ahmedabad ...	...	3	2	2	7	...	...
2	Kaira ...	17	...	...	...	17	...	17
3	Panch Maháls ...	5,356	...	...	...	5,356	...	6,320
4	Broach ...	48	71	7	...	126	...	1,157
5	Surat ...	2,185	871	171	...	13,227	...	1,973
	Thána ...	60	905	175	1	1,141	767	9,625
7	Bombay ...	3	85	127	80	295	11,308	357
8	Kolába ...	21	36	15	...	72	214	346
9	Ratnágiri ...	...	752	84	...	836	18,306	30
10	Kánara ...	13	100	75	...	188	4,242	48
11	Dhárwár ...	...	10	104	...	114	...	...
12	Belgaum ...	...	8	81	...	89	...	...
13	Bijápur ...	...	12	109	...	121	...	...
14	Sholápur ...	...	33	12	...	45	...	...
15	Sátára ...	80	...	6	1	87	...	...
16	Poona ...	12	41	27	2	82	...	...
17	Ahmednagar ...	...	1	5	...	6	...	...
18	Násik ...	19	6	17	...	42	...	...
19	West Khándesh ...	...	1	5	...	6	...	...
	East Khándesh ...	...	2	2	...	4	...	...
	Total ...	17,814	2,937	1,024	86	21,861	34,837	18,973

APPENDIX D—*concluded.*

Serial No.	District.	Licensed to be tapped.		Quantity of toddy sold.	Remarks.
		Date.	Total.		
1	2	22	23	24	25
				Gallons.	
1	Ahmedabad ...	625	625	8,818	
2	Kaira ...	...	17	.....	(*a*) Kaira District and Deroli Amodra and Indran villages of Modása Mahál of Ahmedabad District.
3	Panch Mahals ...	4	6,324	.....	
4	Broach ...	1,663	2,820	66,125	
5	Surat ...	190,649	1,91,722	3,743,538	(*b*) Surat City, and 10 miles round. (*c*) Olpád Táluka beyond 10 miles from Surat City. (*d*) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (*e*) Párdi Táluka. (*f*) Bulsár Táluka, exclusive of 33 coast villages. (*g*) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (*h*) Part of Mándvi Táluka north of the Tápti. (*i*) Chikli Táluka. (*j*) Dángs. (*j-1*) Chikhli Táluka for Kaliparaj. (*k*) Párdi and Bulsár-East for Kaliparaj. (*k-1*) Bulsár-West for Kaliparaj.
6	Thána ...	41,438	51,830	1,707,889	(*l*) Sálsette and Bassein Tálukas. (*m*) Máhim Táluka. (*n*) Dáhánu Táluka. (*o*) Umbargaon Potha. (*p*) Rest of the district and Jawhár State.
7	Bombay ...	2,006	13,671	1,013,454	(*q*) Panvel and bagáyat part of Alibág Táluka. (*r*) Rest of the district and Sudhágad Mahál.
8	Kolába ...	443	1,003	37,923	
9	Ratnágiri ...	...	18,338	1,288,167	
10	Kánara ...	361	4,651	307,332	
11	Dhárwár ...	16,367	16,367	507,837	
12	Belgaum ...	8,667	8,667	295,375	
13	Bijápur ...	12,254	12,254	238,148	
14	Sholápur ...	9,814	9,814	270,446	
15	Sátára ...	270	270	770	
16	Poona ...	5,630	5,630	262,059	
17	Ahmednagar ...	233	233	10,590	
18	Násik ...	858	858	16,488	
19	West Khándesh ...	370	370	30,416	
20	East Khándesh ...	225	225	4,995	
	Total ...	2,91,677	3,45,687	9,949,879	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX E.

Statement showing the quantities of (a) imported denatured spirits passed into consumption at the favourable 7½ per cent. ad valorem *Rate of Duty and (b) locally produced denatured spirits passed into consumption free of duty during the year 1922-23 in the Bombay Presidency.*

Denatured spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp. gals.		
United Kingdom ...	22	...	...	...	.....	...	...	
Java ...	163,054	Ahmedabad	6,820	...	Madras ...	86	...	
Countries unknown imported from Calcutta.	8,273	...	...	...	.....	...	...	
Total ...	171,349	...	6,820	...	.....	86	...	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX F.

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1923.

Cultivation.						Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1922.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
	Of Ganja.		Of Bhang.		Name of the Warehouse in which the drugs were lodged, etc.											
Name of Taluka in which permitted.	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.		Ganja.	Bhang.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar District.																
Ahmednagar ...	4	308	...	...	Ahmednagar ...	2,060	...	2,401	5	...	1	59	...	5,362	64	...
	...	...	...	...	Bombay ...	...	...	140	62	...	636	104	...	776	256	...
	...	...	...	...	Surat ...	...	...	7	13	...	28	19	...	35	32	...
	...	...	...	...	Ahmedabad ...	...	...	3	2	15	91	28	...	94	30	15
Total ...	4	3.8	...	...		2,060	...	2,551	82	15	756	300	...	6,207	382	15

APPENDIX F—*concluded.*

Name of Taluka in which permitted.	Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1923.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
	On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Ahmednagar District.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
Ahmednagar ...	844	45	...	712	...	...	1,439	3	...	2,368	16	...	8	90	30 0 0 to 40 0 0	.....
	556	197	...	31	31	...	94	5	...	95	23	...	68	100	20 0 0	.....
	20	20	...	...	...	...	6	1	...	9	11	...	...	140	30 0 0	.....
	71	24	2	1	...	...	6	...	1	16	7	12	...	140	40 0 0	400 0 0
Total ...	1,491	286	2	744	31	...	1,545	9	1	2,488	57	12	76	...	.....	.....

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Indian states during the year 1922-23.

	Name of State or Political Agency.	Stock on 1st April 1922.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on re-weighment.	Total.	Sold and consumed.	Dryage.	Stock on 31st March 1923.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.		Tola.	
1	Cutch	1,932	2,400	...	...	4,332	2,584	3	1,745	484,547	0·4	
2	Kathiawar	1,808	9,742	49	·2	11,601	10,216	10	1,375	2,538,497	0·3	
3	Palanpur	710	2,442	6	...	3,158	2,615	8	535	518,566	0·4	
4	Mahi Kantha	324	1,256	...	...	1,580	1,222	7	351	450,478	0·2	
5	Rewa Kantha	1,000	2,462	...	15	3,477	2,141	13	1,323	753,058	0·2	
6	Cambay	151	780	...	1	932	667	...	265	71,762	0·7	
7	Other States	1,591	2,352	...	2	3,945	2,239	1	1,705	2,393,390	0·07	
	Total for the year 1922-23 ...	7,516	21,434	55	20	29,025	21,684	42	7,299	7,216,298	0·2	
	Total for the year 1921-22 ...	6,400	22,678	159	9	29,246	21,657	73	7,516	7,216,298	0·2	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1922-23.

	District.	Demand of the year.	Arrears out-standing.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	16,18,142	2,400	16,20,542	12,18,902	...	12,18,902	3,99,240	...	2,400	4,68,653	16,87,555	
2	Kaira ...	4,06,100	...	4,06,100	3,68,137	...	3,68,137	31,441	6,522	..	84,385	4,52,522	
3	Panch Mahals ...	2,62,675	...	2,62,675	2,49,718	...	2,49,718	12,957	...	...	30,951	2,80,669	
4	Broach ...	7,89,543	...	7,89,543	7,42,052	...	7,42,052	47,491	...	...	73,232	8,15,284	
5	Surat ...	25,97,634	...	25,97,634	25,11,402	...	25,11,402	86,232	...	...	1,56,111	26,67,513	
6	Thana ...	41,03,933	...	41,03,933	38,68,329	...	38,68,329	2,35,604	...	...	23,371	38,91,700	
7	Bombay ...	1,18,97,765	8,660	1,19,06,425	1,08,64,732	8,660	1,08,73,392	10,33,033	...	...	27,63,973	1,36,37,365	
8	Kolaba ...	11,61,623	...	11,61,623	10,35,860	...	10,35,860	1,14,844	...	10,889	1,62,554	11,98,414	
9	Ratnagiri ...	11,13,616	899	11,14,515	9,56,546	899	9,57,445	1,56,569	...	501	1,52,630	11,10,075	
10	Kanara ...	3,57,686	309	3,57,995	3,23,456	309	3,23,765	32,800	...	1,430	27,142	3,50,907	
11	Dharwar ...	13,37,791	11,993	13,49,784	12,40,909	11,289	12,52,198	96,881	360	345	27,827	12,80,025	
12	Belgaum ...	12,93,286	6,133	12,99,419	12,05,933	6,133	12,12,066	58,957	765	27,631	45,947	12,58,013	
13	Bijapur ...	5,58,519	19,896	5,78,415	4,85,505	12,040	4,97,545	30,992	...	49,878	7,703	5,05,248	
14	Sholapur ...	8,62,519	12,743	8,75,262	7,78,218	12,743	7,90,961	84,301	...	...	1,34,808	9,25,769	
15	Satara ...	4,51,803	...	4,51,803	3,84,860	...	3,84,860	66,166	...	777	52,834	4,37,694	
16	Poona ...	24,68,842	7,616	24,76,458	22,85,509	7,616	22,93,125	1,82,101	...	1,232	...	22,93,125	
17	Ahmednagar ...	4,21,470	196	4,21,666	3,87,478	...	3,87,478	34,188	...	...	99,233	4,86,711	
18	Nasik ...	8,53,422	7,393	8,60,815	6,93,329	5,251	6,98,580	1,60,093	2,142	...	2,18,263	9,16,843	
19	WestKhandesh ...	6,38,096	2,92,988	9,31,084	6,61,936	82,574	7,44,510	7,199	71,272	1,08,103	1,41,187	8,85,697	
20	East-Khandesh ...	12,23,466	14,011	12,37,477	10,57,207	13,111	10,70,318	1,65,409	...	1,750	2,40,070	13,10,388	
	Total ...	3,44,17,931	3,85,237	3,48,03,168	3,13,29,018	1,60,625	3,14,80,643	30,36,498	81,061	2,04,936	49,10,874	3,63,91,517	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX I.

Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1922-23.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (Columns 7 and 8 of appendix H).	Remarks.
			Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other District, etc.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	16,67,555	.....	4,68,653	12,18,902	.....	3,99,240	16,18,142	
2	Kaira ...	7,33,191	2,49,718	(a) 1,15,336	3,68,137	.....	31,441	3,99,578	(a) Includes Rs. 30,951 on account of the Panch Mahals.
3	Panch Mahals ...		.....	.....	.....	2,49,718	12,957	2,62,675	
4	Broach ...	8,15,284	.....	73,232	7,42,052	.....	47,491	7,89,543	
5	Surat ...	26,67,513	.....	1,56,111	25,11,402	.....	86,232	25,97,634	
6	Thana ...	38,91,700	.....	23,371	38,68,329	.....	2,35,604	41,03,933	
7	Bombay ...	1,36,37,365	.....	27,63,973	1,08,73,392	.....	10,33,033	1,19,06,425	
8	Kolaba ...	11,98,414	.....	1,62,554	10,35,860	.....	1,14,844	11,50,704	
9	Ratnagiri ...	11,10,075	.....	1,52,630	9,57,445	.....	1,56,569	11,14,014	
10	Kanara ...	3,50,907	.....	27,142	3,23,765	.....	32,800	3,56,565	
11	Dharwar ...	12,80,025	.....	27,827	12,52,198	.....	96,881	13,49,079	
12	Belgaum ...	12,58,013	.....	45,947	12,12,066	.....	58,957	12,71,023	
13	Bijapur ...	5,05,248	.....	7,703	4,97,545	.....	30,993	5,28,537	
14	Sholapur ...	9,25,769	.....	1,34,808	7,90,961	.....	84,301	8,75,262	
15	Satara ...	4,37,694	.....	52,534	3,84,860	.....	66,166	4,51,026	
16	Poona ...	22,93,125	.....	.....	22,93,125	.....	1,82,101	24,75,226	
17	Ahmednagar ...	4,86,711	.....	99,233	3,87,478	.....	34,188	4,21,666	
18	Nasik ...	9,16,843	.....	2,18,263	6,98,580	.....	1,60,093	8,58,673	
19	West Khandesh ...	8,85,697	.....	1,41,187	7,44,510	.....	7,199	7,51,709	
20	East Khandesh ...	13,10,388	.....	2,40,070	10,70,318	.....	1,65,409	12,35,727	
	Total ...	3,63,91,517	2,49,718	49,10,674	3,12,30,925	2,49,718	30,36,498	3,45,17,141	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX J.

Statement showing (a) the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (3) offences relating to cocaine, and (b) number of cases under the Opium Act investigated, during the year 1922-23.

Number.	District.	Cases detected (Abkári).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed Sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Ahmedabad	35	27	23	4	1	90	...	32	...	1	...	33	...	3	...	3
2	Kaira	75	10	15	...	414	514	...	6	...	...	...	6	3	...	...	3
3	Panch Mahals	264	3	35	...	...	302	...	8	...	...	...	8	...	...	...	..
4	Broach	4	44	...	1	...	49	1	...	4	...	...	5	...	...	...	...
5	Surat	124	106	38	3	3	274	...	...	...	...	...	...	...	4	1	5
6	Thána	106	278	...	...	10	394	2	...	...	...	...	2	...	...	...	...
7	Bombay	...	33	...	...	9	42	...	4	33	...	...	37	...	349	...	349
8	Kolába	5	8	...	...	6	19	...	...	...	...	...	...	...	...	...	...
9	Ratnágiri	3	26	3	1	2	35	...	...	...	...	...	...	...	...	...	...
10	Kánara	...	2	17	2	8	29	...	...	...	1	...	1	...	...	...	...
11	Dhárwár	66	9	43	11	...	129	...	...	1	4	1	6	...	...	...	...
12	Belgaum	33	25	11	9	...	78	...	...	1	...	...	1	...	...	...	...
13	Bijápur	47	11	15	3	3	79	...	...	...	...	...	...	...	...	...	...

APPENDIX J—*continued.*

Statement showing (a) the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to Hemp-drugs and (3) offences relating to cocaine, and (b) number of cases under the Opium Act investigated, during the year 1922-23.

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
													S. T. Gr.
1	Ahmedabad	126	120	...	...	22	...	...	...	...	...	22	109 20 146½
2	Kaira	523	518	...	...	...	...	1	...	...	...	1	2 9 0
3	Panch Mahals	310	273	...	...	27	...	4	...	...	...	31	0 44 97½ and 90 grains Chandul.
4	Broach	54	53	...	...	2	...	1	...	...	...	3	2 5 160
5	Surat	270	254	...	...	...	...	...	...	...	...	...	....
6	Thána	396	381	...	4	...	...	...	...	...	2	6	0 0 112½ Chandul.
7	Bombáy	428	422	...	...	40	2	8	...	...	...	50	595 55 1570
8	Kolába	10	10	...	...	...	...	...	...	...	1	1	.....
9	Ratnagiri	35	31	...	...	...	...	...	...	...	...	...	.....
10	Kánara	30	23	...	...	...	...	...	...	...	...	...	.....
11	Dhárwár	135	117	...	...	2	...	...	...	...	...	2	0 2 45
12	Belgaum	79	69	...	...	...	...	...	...	...	1	1	.....
13	Bijápur	79	67	...	...	...	...	...	...	...	...	...	.....

APPENDIX J—*continued.*

Number.	District.	Cases detected (Abkari).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
14	Sholápur	...	...	4	2	18	24	...	...	4	...	...	4	...	...	...	...
15	Sátára	6	5	3	3	32	49	...	...			...	3	...	...	...	...
16	Poona	1	...	30	4	1	36	1	...	2	1	...	4	...	...	...	...
17	Ahmednagar	...	7	5	1	...	13	...	1	4	...	...	5	...	...	...	...
18	Násik	179	8	14	3	29	243	...	...	...	1	...	1	...	...	...	...
19	West Khándesh	668	...	207	...	18	893	1	...	...	...	...	1	...	...	...	...
20	East Khándesh	70	2	84	...	5	131	...	35	5	...	1	41	...	...	...	...
21	Baroda Cantonment	...	...	5	...	...	5	...	...	3	...	...	3	...	...	...	...
	Total ... 1922-23	1,086	604	552	47	569	3,458	5	86	59	9	2	161	3	356	1	360
	Total ... 1921-22 ...	1,148	447	258	55	91	1,999	14	41	42	10	3	110	3	276	7	286

APPENDIX J—*continued.*

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
14	Sholápur	28	28	...	...	2	...	...	...	2	2	6	S. T. Gr. 0 26 167½
15	Sátára	52	47	...	...	...	...	...	...	...	7	7	0 1 135 Madat. .....
16	Poona	40	39	...	...	3	1	1	1	1	4	11	4 43 154½
17	Ahmednagar	18	18	...	...	...	...	...	...	...	1	1	.....
18	Násik	244	242	...	...	4	...	...	...	...	...	4	0 8 75½
19	West Khándesh	894	882	...	...	2	...	...	...	...	...	2	0 12 135
20	East Khándesh	202	196	...	...	25	...	1	...	...	...	21	5 29 112½
21	Baroda Cantonment	8	8	...	...	...	...	1	...	...	...	1	2 0 0
	Total ... 1922-23 ..	3,979	3,812	.	4	136	3	17	1	3	18	184	821 23 0 0 7 2½ Chandul. 0 1 135 Madat.
	Total ... 1921-22 ...	2,395	2,277	1	6	152	1	61	...	3	19	243	604 55 47½ 0 6 78½ Madat.

APPENDIX J—*continued.*

District.	Cases detected (Opium).									Quant'ity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	3	4	5	6	7	8	9	10	11
Indian States.										S. T. Gr.
1. Cutch	...	...	2	...	...	...	...	...	2	0 15 89
2. Káthiáwár	...	...	...	...	1	...	...	1	2	42 69 90
3. Cambay	...	...	...	...	...	...	...	...	...	...
4. Pálanpur	...	...	23	...	6	...	...	...	29	35 16 62
5. Mahi Kántha	...	...	1	...	...	...	...	...	1	0 0 135
6 Rewa Kántha	...	...	18	2	...	...	...	...	20	3 65 85
7. States under Poona Agency	...	...	...	...	...	...	...	...	...	.....
8. Do. Surat Agency	...	...	...	...	...	...	...	...	...	.....
9. Do. Kolaba Agency	...	...	...	...	...	...	...	1	1	.....
10. Do. Dharwar Agency... ...	...	...	...	...	...	...	...	...	...	.....
Total of Indian States for the year 1922-23.	...	...	44	2	7	...	...	2	55	82 7 101
Do. for the year 1921-22.	...	...	35	...	15	...	...	...	50	184 10 20
Grand Total of British Districts and Indian States for the year 1922-23 ...	..	4	182	5	24	1	3	20	239	903 30 101 0 7 22½ Chandul. 0 1 135 Madat.
Do. for the year 1921-22...	1	6	187	1	66	...	3	19	283	878 65 67¾ 0 6 7½ Madat.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular, during the year 1922-23.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
1	2	3	4	5
Ahmedabad ...	7	29	.....	.....
Kaira ...	...	29	.....	1
Panch Mahals ..	...	27	.....	.....
Broach ...	...	18	.....	.....
Surat ..	...	11	.....	.....
Thána ...	1	4	.....	.....
Bombay ...	...	3,045	.....	.....
Kolába ..	...	41	.....	.....
Ratnágiri ...	...	3	.....	.....
Kánara ..	...	1	.....	.....
Dhárwár ...	...	10	.....	.....
Belgaum ...	...	70	.....	1
Bijápur ...	...	51	.....	.....
Sholápur ..	...	27	.....	.....
Sátára ...	...	14	.....	.....
Poona ...	...	371	.....	.....
Ahmednagar ...	...	34	.....	.....
Násik ...	...	36	.....	.....
West Khándesh ...	...	11	.....	.....
East Khándesh ...	1	13	.....	1
Total 1922-23 ...	9	3,845	.....	3
Total 1921-22 ...	14	4,471	.....	10

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX L.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1922-23.

1	2	3	4	5	6	7	8	9	10
Name of district.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN INDIA.								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Town and Island of Bombay	111	21,354	*193,702	776,937	15,390	1,581	1,443	437	...
Ahmedabad	...	...	...	...	...	...	...	...	...
Total {1922-23 ...	111	21,354	*193,702	776,937	15,390	1,581	1,443	437	...
Total {1921-22 ...	71	24,409	183,446	1,075,973	34,747	2,202	1,680	370	...

*Inclusive of 9,934 gallons of rectified spirits. The figure, *viz.*, 183,446 shown in last years report was inclusive of 40,555 gallons of rectified spirits.

APPENDIX L—*continued.*

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1922-23.

1	11	12	13	14	15	16	17	18	19
	LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE.			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA.					
Name of District.	Number of licenses.	*Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
		To other licensed vendors.	To the public.		To other licensed vendors.		To the public.		
					Beer.	Wines.	Beer.	Wines.	
		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
Town and Island of Bombay .	...	19,140	34	...	...	...	.....	...	
Ahmedabad	1	76	...	..	.....	...	...	...	
Total 1922-23 ...	1	19,216	34	...	.....	...	.....	...	
Total 1921-22 ...	1	33,334	487	..	.. ...	...	.....	...	

* There are no separate licenses for the wholesale vend of locally made spirits in the Town and Island of Bombay. These are sold under licenses shown in Column 2.

W. C SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX M.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1922-23.

1		2	3	4	5	6	7	8	9
		FOREIGN SPIRITS AND FERMENTED LIQUORS.							
		Sold under Shop Licenses.							
		On Fixed Fees.				On fees determined by auction.			
	Name of District.	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1	Ahmedabad ...	9	531	9,194	3,155	...	...	...	...
2	Kaira ...	3	13	532	1	...	...	...	...
3	Panch Mahals ...	1	8	115	11	...	...	...	...
4	Broach ...	3	85	2,286	116	...	...	...	...
5	Surat ...	8	350	4,508	749	...	...	...	...
6	Thána ...	14	199	2,973	1,079	...	...	...	...
7	Bombay ...	70	69 637	296,091	426,075	26	1,248	12,323	13,495
8	Kolába ...	6	104	981	214	...	...	...	...
9	Ratnágiri ...	6	40	537	26	...	...	...	...
10	Kánara ...	7	108	508	256	...	...	...	...
11	Dhárwár ...	8	231	3,947	3,141	...	...	...	...
12	Belgaum ...	4	523	2,608	46,160	...	...	...	...
13	Bijápur ...	2	8	344	29	...	...	...	...
14	Sholápur ...	6	87	4.020	549	...	...	...	...
15	Sátára ...	8	112	4,402	688	...	...	...	...
16	Poona ...	22	3,033	25,918	17 843	...	...	...	...
17	Ahmednagar ...	6	197	2 577	1,362	...	...	...	...
18	Násik ...	6	522	3,061	3,307	...	...	...	...
19	West Khándesh.	3	35	932	67	...	...	...	...
20	East Khándesh...	5	197	2,450	1,482	...	...	...	...
	Total 1922-23.	197	76,020	367,984	503,310	26	1,248	12,323	13,495
	Total 1921-22.	191	83,393	369,825	668,338	26	644	6,511	7,172

APPENDIX M—*continued.*

PROVINCIAL STATEMENT B—*continued.*

Statistics of retail vend and consumption of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1922-23.

Name of District.	10	11	12	13	14	15	16	17
	FOREIGN SPIRITS AND FERMENTED LIQUORS.							
	Sold under Hotel or Dak Bungalow Licenses.				Sold under Railway Refreshment Room Licenses.			
	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	8	33	1,758	8,904	2	13	312	775
2 Kaira ...	...	...	...	...	...	...	...	...
3 Panch Mahals ...	...	...	...	...	1	1	29	35
4 Broach ...	...	...	...	...	1	5	89	148
5 Surat ...	...	...	...	...	1	3	108	163
6 Thána ...	9	45	1,589	1,732	2	15	694	951
7 Bombay ...	61	6,870	47,402	125,914	3	474	1,177	4,082
8 Kolaba ...	9	111	542	587	2	2	101	115
9 Ratnágiri ...	...	...	...	...	...	...	...	...
10 Kánara ...	...	...	...	...	1	1	12	...
11 Dhárwár ...	...	...	...	...	2	2	75	...
12 Belgaum ...	5	3	13	29,033	2	7	115	365
13 Bijápur ...	2	6	207	33	1	1	23	63
14 Sholapur ...	3	6	308	4,344	2	17	129	373
15 Satara ...	5	58	160	2,804	4	9	183	700
16 Poona ...	28	354	1,105	109,980	3	40	772	1,463
17 Ahmednagar ...	4	16	80	36,221	1	1	52	193
18 Nasik ...	8	66	357	39,001	2	10	185	746
19 West Khándesh.	...	...	...	...	1	1	7	6
20 East Khándesh...	1	10	114	1,402	1	2	82	421
Total 1922-23.	146	7,578	53,635	359.95	32	604	4,145	10,599
Total 1921-22.	143	9,036	44,619	388,863	30	362	4,266	12,961

NOTE.—Columns 10—13 include particulars regarding "Ordinary Refreshment Room" and "Canteen Tenant" licenses.

Columns 14—17 include particulars regarding "Dining Car" and "Steamer" licenses.

Besides the sales entered in the statement 323,007 gallons of denatured spirit were sold during the year under reference.

APPENDIX M—*concluded.*

PROVINCIAL STATEMENT B—*concluded.*

Statistics of retail vend and consumption of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1922-23.

Name of District.	18	19	20	21	22	23	24	25	26
	Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
	Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Number of Licenses.	Quantity sold.						Number of vendors connected with the outstill.	Quantity sold by them.
		Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.		
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1 Ahmedabad	...	197	6,520	83	20,006	1,303	..	...	...
2 Kaira	...	2		...	...	...	...	...	...
3 Panch Mahals	...	...	...	...	...	...	...	...	...
4 Broach	...	..	....	...	...	..	...	...	...
5 Surat	...	2		...	...	...	...	...	...
6 Thána	...	...	391	...	...	...	...	...	...
7 Bombay	...	14,339	...		...	...	...	...	...
8 Kolába	...	...	...	...	..	...	...	...	...
9 Ratnágiri	...	...		...	..	...	...	...	...
10 Kánara	...	...	...	..	...	...	..	...	...
11 Dhárwár	...	...	...	...	...	...	...	...	...
12 Belgaum	...	...	...		...	...	..	...	...
13 Bijápur	...	...	...	...	..	...		...	...
14 Sholápur	...	...	...	...	...	...	...	...	...
15 Sátára	...	...	...	...	...	...	...	...	...
16 Poona	...	...	...	...	...	...	...	...	...
17 Ahmednagar	...	...	...	...	..	...	...	...	...
18 Násik	...	...	...	...	...	...	...	...	...
19 West Khándesh.	...	27	...	..	...	...	...	...	...
20 East Khándesh..	..	250	...	...	...	...	...	...	...
Total 1922-23.	...	14,817	7,211	83	20,006	1,303	...	...	...
Total 1921-22.	...	28,844	4,686	276	15,130	1,237	...	...	...

W. C. SHEPHERD,

Commissioner of Customs, Salt and Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor,		Consumption of 1920-21 of 30° U.P.
1	2	3		4
		1921-22.	1922-23.	Gallons.
1	Ahmedabad ...	...	...	77,953
2	Kaira ...	49	47	16,710
3	Panch Mahals ...	32	32	5,018
4	Broach ...	10	8	28,438
5	Surat ...	51	77	97,624
6	Thana ...	22	60	45,450
7	Bombay ...	...	...	1,028,782
8	Kolaba ...	24	15	55,630
9	Ratnagiri ...	16	36	65,750
10	Kanara { Below Ghat ...	4	11	25,054
	Above Ghat ...	12	16	11,084
11	Dharwar ...	34	35	61,543
12	Belgaum ...	24	21	44,540
13	Bijapur ...	45	34	11,280
14	Sholapur ...	2	2	10,992
15	Satara ...	14	10	13,056
16	Poona ...	16	19	8,264
17	Ahmednagar ...	4	3	20,182
18	Nasik ...	65	50	25,875
19	West Khandesh ...	46	59	3,806
20	East Khandesh ...	61	62	7,504
	Total ...	531	600	1,738,578

N.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency during the year 1922-23.

sumption.

21.	1922-23.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
66,221	85,951	61,254
(40° U.P.) 12,422	(30° U.P.) 369	
	35,652	
(40° U.P.) 31,101	(30° U.P.) 19,123	...
62,092	4,322	78,053
	(30° U.P.) 1,092	
64,439	29,633	54,199
	(30° U.P.) 12,388	
*2,74,557	53,033	244,841
	(30° U.P.) 33,361	
720,579	35,163	554,577
37,820	1,022,716	25,873
159,065	58,469	120,921
117,044	53,581	110,539
	(30° U.P.) 92	
(40° U.P.) 2,224	45	14,352
	(30° U.P.) 14,584	
5,862	4,946	8,308
	(30° U.P.) 3,746	
37,073	42,376	36,005
	(30° U.P.) 40	
28,147	39,376	28,433
	(30° U.P.) 11,091	
30,145	7,186	22,909
40,218	11,629	42,856
21,145	10,366	13,200
38,817	103,045	47,075
7,596	17,864	10,347
	(30° U.P.) 368	
103,231	20,084	81,562
	(30° U.P.) 939	
141,938	2,097	113,137
(a) 25,107	(30° U.P.) 602	(a) 26,805
161,166	6,136	147,868
2,142,262	1,643,670	1,843,114
(40° U.P.) 45,747	(30° U.P.) 97,795	

(a) In the Akrani tract of West Khandesh.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.					
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipt from outstill and other similar systems.	Total receipts from country spirits.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	8,46,574	...	3,83,767	12,30,341	.....	12,30,341
	51,102		*12,135*	*63,237*		*63,237*
Kaira ...	1,61,207	...	1,14,078	2,75,285	.....	2,75,285
			1,215	*1,215*		*1,215*
Panch Mahâls ...	1,23,772	...	46,413	1,70,185	.....	1,70,185
	89,151		*6,137*	*95,288*		*95,288*
Broach ...	4,77,340	...	1,93,372	6,70,712	.....	6,70,712
Surat ...	12,12,509	...	3,88,301	16,00,810	.....	16,00,810
	60,497		*9,471*	*69,968*		*69,968*
Thâna ...	25,76,188	...	7,65,896	33,42,084	.....	33,42,084
	53,858		*15,675*	*69,533*		*69,533*
Bombay ...	82,24,242	...	28,08,287	1,10,32,529	.....	1,10,32,529
Kolâba ...	8,24,315	...	2,93,704	11,18,019	.....	11,18,019
	22,073		*5,670*	*27,743*		*27,743*
Ratnâgiri ...	5,80,483	...	2,32,072	8,12,555	.....	8,12,555
Kânara ...	1,74,525	...	52,996	2,27,521	.....	2,27,521
Dhârwâr ...	4,60,465	...	2,36,007	6,96,472	.....	6,96,472
	37,156		*14,737*	*51,893*		*51,893*
Belgaum ...	5,38,597	...	1,92,393	7,30,990	.....	7,30,990
	31,744		*36,114*	*67,858*		*67,858*
Bijâpur ...	1,61,272	...	1,01,393	2,62,665	.....	2,62,665
	6,807		*2,210*	*9,017*		*9,017*
Sholâpur ...	2,79,694	...	1,63,920	4,43,614	.....	4,43,614
	11,682		*7,726*	*19,408*		*19,408*
Sâtâra ...	1,34,995	...	63,762	1,98,757	.....	1,98,757
	50,828		*14,447*	*65,275*		*65,275*
Poona ...	9,11,358	...	4,84,956	13,96,314	.....	13,96,314
	28,623		*14,668*	*43,291*		*43,291*
Ahmednagar ...	1,73,475	...	68,334	2,41,809	.....	2,41,809
Nâsik ...	4,30,587	...	2,95,730	7,26,317	.....	7,26,317
West Khândesh ...	3,61,937	...	4,08,776	7,70,713	.....	7,70,713
East Khândesh ...	5,96,848	...	4,46,160	10,43,008	.....	10,43,008
Total 1922-1923 ...	1,92,50,363	...	(*a*) 77,40,257	2,69,90,620	.....	2,69,90,620
	4,42,521		*1,40,225*	*5,82,746*		*5,82,746*
Total 1921-1922 ...	1,88,20,802	...	43,90,634	2,32,11,436	33,117	2,32,44,553
	5,30,089		*1,52,478*	*6,82,567*		*6,82,567*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

		Rs.
(*a*) Vend fees ...	...	72,15,237
License fees	...	5,25,020
Total	...	77,40,257

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Country Fermented Liquors.				Malt Liquors.	
	Tari—Tree tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquor, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	858	780	.....	1,638	.....	.....
Kaira ...	...	5	.....	5	.....	.....
Panch Mahals ...	659	.....	.....	659	.....	.....
Broach ...	13,935	7,141	.....	21,076	.....	.....
Surat ...	6,48,755	2,28,984	.....	8,77,739	.....	.....
Thána ...	2,67,632	1,44,413	.....	4,12,035	.....	.....
	555	*517*		*1,072*		
Bombay ...	2,03,805	2,40,861	.....	4,44,666	4,818	.....
Kolába ...	8,491	7,425	.....	15,916	.....	.....
	1,275	*250*		*1,528*		
Ratnágiri ...	1,73,902	97,750	.....	2,71,652	.....	.....
Kánara ...	44,935	51,575	.....	96,510	65	.....
Dhárwár ...	83,344	2,89,713	.....	3,73,057	.....	.....
	5,975	*16,949*		*22,924*		
Belgaum ...	35,144	1,77,226	.....	2,12,370	49,476	.....
	17,070	*48,620*		*65,690*	*702*	
Bijápur ...	52,135	1,28,300	.....	1,80,435	.....	.....
	1,596	*1,883*		*3,479*		
Sholápur ...	45,568	71,414	.....	1,16,982	2,789	.....
	5,342	*11,147*		*16,489*		
Sátára ...	573	260	.....	833	.....	.....
	130	*311*		*441*		
Poona ...	30,944	1,27,524	478	1,58,946	10,773	43
	77	*210*	*1*	*288*		
Ahmednagar ...	1,610	586	.....	2,196	.....	.....
Násik ...	2,742	2,162	.....	4,904	.....	.....
West Khándesh ...	740	6,430	.....	7,170	.....	.....
East Khándesh ...	213	301	.....	514	.....	.....
Total (1922-1923 ...	16,15,975	(*b*) 15,82,850	478	31,99,303	67,921	43
	32,023	*79,887*	*1*	*1,11,911*	*702*	
Total (1921-1922 ...	14,88,319	12,19,829	.....	27,08,148	26	.....
	18,853	*43,624*		*62,477*		

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(*b*) Vend fees	14,45,211
License fees	1,37,639
Total ...	15,82,850

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Malt Liquors.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.
	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	10,779	7,234 *100*	18,013 *100*	12,49,992 *1,127*
Kaira ...	.....	.....	500	500	2,75,790 *1,535*
Panch Mahals ...	.....	.....	132	132	1,70,376 *97,488*
Broach ...	.....	.....	1,579	1,579	6,93,367
Surat ...	.....	.....	7,166	7,166	24,55,715 *69,968*
Thána ...	.....	.....	19,770	19,770	37,73,869 *70,695*
Bombay ...	4,818	3,68,587	8,27,770	11,96,357	1,26,78,370
Kolába ...	.....	.....	7,600	7,600	11,41,535 *29,371*
Ratnágiri ...	.....	.....	1,088	1,088	10,85,295
Kánara ...	65	.....	1,478	1,478	3,25,574
Dhárwár ...	.....	3,020	5,174	8,194	10,77,733 *74,817*
Belgaum ...	49,476 *702*	.....	4,682 *400*	4,682 *400*	9,97,458 *1,34,760*
Bijápur ...	.....	23	662	685	4,43,746 *12,446*
Sholápur ...	2,789	.....	5,324	5,324	5,68,709 *37,897*
Sátára ...	.....	1,279 *501*	7,064 *538*	8,343 *1,039*	2,07,953 *66,755*
Poona ...	10,816	.....	28,637	28,637	15,94,713 *42,779*
Ahmednagar ...	.....	.....	4,877	4,877	2,48,882
Násik ...	.....	.....	7,126	7,126	7,38,347
West Khándesh ...	.....	.....	2,112	2,112	7,79,995
East Khándesh ...	.....	.....	3,347	3,347	10,46,869
Total 1922-1923 ...	67,964 *702*	3,83,688 *501*	9,43,332 *1,038*	13,27,010 *1,539*	3,15,84,897 *6,96,848*
Total 1921-1922 ...	26	5,66,392	2,72,098 *141*	8,38,490 *141*	2,67,91,217 *7,46,135*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.			
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.
	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	274	1,75,282	46,795	.....	2,22,077
Kaira ...	.....	1,15,718	35,283	.....	1,51,001
		5,345	*290*		*5,635*
Panch Mahâls ...	.....	.....	7,937	.....	7,937
			1,641		*1,641*
Broach ...	.....	69,950	14,603	.....	84,553
Surat ...	94	34,639	23,269	.....	57,908
		494			*494*
Thána ...	.....	17,173	5,471	.....	22,644
Bombay ...	44,419	2,59,258	95,750	.....	3,55,008
		17,633			*17,633*
Kolába ...	.....	9,175	6,824	.....	15,999
Ratnágiri ...	.....	2,235	1,227	.....	3,462
Kánara ...	.....	2,592	558	.....	3,150
Dhárwár ...	.....	9,175	4,583	.....	13,758
		502			*502*
Belgaum ...	.....	17,264	4,961	.....	22,225
		1,984			*1,984*
Bijápur ...	.....	3,538	6,617	.....	10,155
		300			*300*
Sholápur ...	.....	1,16,918	64,632	.....	1,81,550
		6,801			*6,801*
Sátára ...	.....	47,884	20,383	.....	68,267
		6,478			*6,478*
Poona ...	468	1,64,977	1,23,432	.....	2,88,409
		2,609			*2,609*
Ahmednagar ...	.....	76,776	62,537	.....	1,39,313
Násik ...	.....	38,544	60,465	.....	99,009
		180			*180*
West Khándesh ...	.....	17,778	45,824	.....	63,602
East Khándesh ...	.....	86,362	87,588	.....	1,73,950
Total 1922-1923 ...	45,255	(c) 12,65,238	7,18,739	.....	(c) 19,83,977
		42,326	*1,931*		*44,257*
Total 1921-1922	2,751	12,48,479	5,57,953	.....	18,06,432
		43,406	*1,345*		*44,751*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 74,187 in respect of the qualities of opium mentioned in column 24 of Imperial Return IV.

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Hemp drugs.					
	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp-drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp-drugs.
	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	64,011	.....	2,558	66,569	28,204	94,773
	11,953	*2,580*	*295*	*14,827*		*14,827*
Kaira ...	6,383	.....	101	6,484	10,903	17,387
					125	*125*
Panch Mahâls ...	1,355	.....	18	1,373	1,167	2,540
	140		*2*	*142*	*566*	*708*
Broach ...	14,987	.....	259	15,246	8,480	23,726
Surat ...	24,320	.....	1,819	26,139	18,479	44,618
	3,105		*344*	*3,449*		*3,449*
Thâna ...	5,204	.....	.....	5,204	9,608	14,812
					375	*375*
Bombay ...	3,40,780	.....	14,782	3,55,562	84,602	4,40,164
	87,217		*4,812*	*92,029*		*92,029*
Kolâba ...	4,546	.....	51	4,597	5,295	9,892
			1	*1*	*100*	*101*
Ratnâgiri ...	8,115	.....	27	8,142	8,234	16,374
Kânara ...	11,681	.....	.....	11,681	8,308	19,989
Dhârwâr ...	54,170	.....	.....	54,170	47,890	1,02,060
	265			*265*	*7,525*	*7,790*
Belgaum ...	31,098	.....	10	31,108	44,443	75,550
	10,507			*10,507*	*10,628*	*21,135*
Bijâpur ...	10,148	.....	.....	10,148	22,591	32,739
	971			*971*	*2,594*	*3,565*
Sholâpur ...	48,867	.....	155	49,022	56,512	1,05,534
	5,038		*1*	*5,039*	*5,008*	*10,047*
Sâtâra ...	51,295	.....	.....	51,295	17,544	68,839
	4,809			*4,809*	*13,939*	*18,808*
Poona ...	2,41,900	.....	2,444	2,44,344	67,535	3,11,879
	110			*110*	*4,325*	*4,435*
Ahmednagar ...	60,935	.....	1,061	61,996	27,280	89,276
Nasik ...	47,024	.....	932	47,956	30,033	77,989
West Khândesh ...	12,263	.....	141	12,404	18,176	30,580
East Khândesh ...	49,428	.....	1,326	50,754	28,485	79,239
Total 1922-1923 ...	10,88,510	.....	25,684	11,14,194	5,43,766	16,57,960
	1,24,114	*2,580*	*5,455*	*1,32,149*	*45,245*	*1,77,394*
Total 1921-1922 ...	7,44,072	3,36,950	24,117	11,05,139	4,55,593	15,60,732
	80,912	*23,740*	*3,030*	*1,08,639*	*43,279*	*1,51,918*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*concluded.*

Name of District.	License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	196	41,871	16,09,183		
		11	*207*	*78,372*		
Kaira ...	.....	552	797	4,45,527		
				6,995		
Panch Mahâls ...	.....	177	583	1,82,213		
		67	*762*	*98,456*		
Broach ...	.....	53	13,585	8,15,284		
Surat ...	1	707	4,559	25,93,602		
				73,911		
Thána ...	.....	519	8,876	38,20,720		
				70,980		
Bombay ...	.....	19,127	8,615	1,35,27,703		
				1,09,662		
Kolába ...	.....	48	1,534	11,69,008		
			34	*29,406*		
Ratnágiri ...	.....	264	4,680	11,10,075		
Kánara ...	.....	350	1,844	3,50,907		
Dhárwár ...	.....	88	3,127	11,96,756		
		50	*110*	*83,269*		
Belgaum ...	.....	29	4,488	10,99,750		
		130	*354*	*58,263*		
Bijápur ...	.....	184	1,977	4,88,840		
		2	*45*	*16,408*		
Sholápur ...	.....	108	17,032	8,72,933		
			91	*52,836*		
Sátára ...	.....	123	343	3,45,505		
		40	*108*	*92,189*		
Poona ...	.....	121	47,857	22,43,447		
		23	*32*	*49,678*		
Ahmednagar ...	.....	12	9,228	4,86,711		
Násik ...	.....	33	1,285	9,16,663		
				180		
West Khándesh ...	.....	129	11,391	8,85,697		
East Khándesh ...	.....	70	10,260	13,10,888		
Total 1922-1923 ...	1	4,890	1,93,932	(c) 3,54,70,912	17,50,092	(c) 3,37,20,820
		313	*1,743*	*9,20,605*	*5,86,883*	*3,33,722*
Total 1921-1922 ...	.....	6,034	50,743	3,02,17,909	18,73,706	2,83,44,203
		361	*2,391*	*9,44,456*	*7,91,298*	*1,53,158*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 74,187 in respect of the qualities of opium mentioned in column 24 of Imperial Return IV.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

		Rs.
1. Construction and repairs of buildings		1,098
Total ...		1,098
Add—Four-ninth share on account of charges for the "Combined Salt and Excise" Establishment		16,22,794
Total ...		16,23,892
2. Refunds during 1922-23		1,26,200 *5,86,883*
Total charges ...	1922-23 ...	17,50,092 *5,86,683*
	1921-22 ...	18,73,706 *7,91,298*

Note.—Figures in italics are for Indian states.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Ho m e-brewing licenses).	Malt liquors only.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	1	...	...	2	40	...	...	...	2	...	...	...	...
Kaira ...	...	...	...	...	...	...	.....	...	...	...	71	...	...	...	...	...	...	...	...
Panch Mahals...	...	1	...	...	...	...	.....	...	...	...	53	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	.....	...	...	...	33	...	...	...	7	...	...	...	...
Surat ...	...	1*	...	...	...	...	.....	...	...	2	147	...	...	...	172	...	...	...	...
Thana ...	...	...	...	...	...	...	.....	...	...	...	197	...	...	...	188	...	...	...	...
Bombay ...	...	...	...	...	...	...	111	...	...	4	238	...	...	...	127	...	...	...	...
Kolaba ...	...	...	...	...	...	...	.....	...	...	...	75	...	...	...	14	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	.....	...	...	...	126	...	...	...	82	...	...	...	...
Kanara ...	...	...	...	...	...	...	.....	...	...	...	61	...	...	...	84	...	...	...	...
Dharwar ...	...	...	...	...	...	...	.....	...	...	3	105	...	...	...	109	...	...	...	...
Belgaum ...	...	1	...	...	...	...	.....	...	...	1	78	...	...	...	81	...	...	...	...
Bijapur ...	...	...	...	...	...	...	.....	...	...	...	41	...	...	...	107	...	...	...	...
Sholapur ...	...	...	...	...	...	...	.....	...	...	1	27	...	...	...	12	...	...	...	...
Satara ...	...	...	...	...	...	...	.....	...	...	3	32	...	...	...	6	...	...	...	...
Poona ...	...	1	...	...	...	...	.....	...	...	3	42	...	...	...	27	...	...	...	...
Ahmednagar ...	...	...	...	...	...	...	.....	...	...	...	17	...	...	...	5	...	...	...	...
Nasik ...	...	1	...	...	...	...	.....	...	...	...	66	...	...	...	20	...	...	...	...
West Khandesh ...	...	1	...	1	...	...	.....	...	...	...	81	...	6	...	8	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	.....	...	...	...	101	...	...	...	1	...	...	...	...
Total ...	...	†6	1	1	...	...	112	...	...	19	1,631	...	6	...	1,052	...	...	...	...
Total of previous year ...	...	5	1	1	...	...	76	...	...	18	1,726	...	5	...	1,024	...	...	...	...

*Closed from 1st October 1922.

† Exclusive of two distilleries in Indian states—one at Dabhoda and the other at Wadia.

IMPERIAL RETURN III—SHOPS AND LICENSES.—*continued.*

Name of District.	Foreign liquors. Retail licenses—Number for sale of								Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits.)	Morphia. (Special druggists' permits.)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
										(a)						
Ahmedabad ...	...	8	5	2	...	1	9	24	89	26	...	...	63	...	...	13
Kaira ...	...	3	.....	...	...	...	...	4	67	16	...	...	12	3	...	12
Panch Mahals	...	1	.....	1	...	...	...	3	36	5	...	...	8	1	...	5
Broach ...	...	3	.....	1	...	...	...	3	32	12	...	...	33	4	...	18
Surat ...	...	8	.....	1	3	...	5	22	21	14	...	...	32	32	...	26
Thana ...	...	14	9	2	...	17	...	10	17	19	...	...	...	...	...	...
Bombay ...	36	60	58	3	136	33	149	222	12	36	...	...	675	11	1	355
Kolaba ...	...	6	9	2	...	...	1	6	17	17	...	...	10	...	...	6
Ratnagiri ...	...	6	.....	...	...	...	...	4	8	15	...	...	10	...	...	3
Kanara ...	...	7	.....	1	...	...	...	7	11	15	...	...	...	...	...	2
Dharwar ...	...	8	.....	2	...	...	...	11	14	50	...	...	...	...	...	17
Belgaum ...	...	4	.....	2	29	5	...	13	14	34	...	...	15	12	...	15
Bijapur ...	...	2	.....	3	...	...	...	5	8	18	...	...	3	...	...	3
Sholapur ...	...	6	2	3	...	...	...	4	45	26	...	...	16	...	...	18
Satara ...	...	8	5	4	...	...	2	13	42	22	...	...	17	...	...	25
Poona ...	...	22	16	3	97	12	6	45	48	38	...	...	50	2	...	48
Ahmednagar...	...	6	1	1	4	3	...	6	55	40	...	...	8	...	...	9
Nasik ...	...	6	5	2	18	3	...	13	38	35	...	...	2	...	...	9
West Khandesh	...	3	.....	1	...	...	...	6	31	20	...	...	8	...	...	2
East Khandesh	...	5	1	1	...	...	...	8	81	54	...	..	6	2	...	5
Total ...	36	166	111	35	287	74	173	429	687	512	...	...	967	67	1	591
Total of previous year...	36	181	107	34	319	32	160	391	721	539	...	...	918	87	...	561

(a) These are combined licenses for retail sale of ganja and bhang only, the consumption of charas is prohibited.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV—CONSUMPTION.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Rates of duty.
1	2	3	4	5	6
1 Ahmedabad ...	369 3,159	85,891 12,578	61,254 3,094	76,294 14,496	Rs. a. p. (40° U. P.) 6 12 0 (a) 2 12 0 (a-1) 4 8 0 (a-2) (30° U. P.) 2 12 0 (a-3) 2 12 0 (a-4) (40° U. P.) 2 4 0 (a-4) 30° (U. P.) 3 3 0 (a-5) (40° U. P.) 2 8 0 (a-5) (30° U. P.) — Rs. a. p. (60° U. P.) 4 8 0 (a) 1 13 0 (a-2) 3 0 0 (a-3) 1 6 0 (a-4) 1 8 0 (a-5)
2 Kaira ...	18,633 925	35,421 1,976	...	34,296 1,834	3 0 0 (b) (40° U. P.) 2 8 0 (b) — 1 6 0 (c)
3 Panch Mahals ...	1,173 7,846	4,566 2,090	80,854 48,393	35,902 26,267	2 4 0 (c) 2 4 0 (c-1) — 1 6 0 (c-1) 4 8 0 (d)
4 Broach ...	12,186	30,206	54,380	48,405	6 12 0 (d) 5 10 0 (d-1) — 3 12 0 (d-1)
5 Surat ...	33,361 *2,365 1,664	53,033 4,264	244,878 4,321	153,124 7,180	6 12 0 (e) 5 10 0 (e-1) 3 12 0 (e-2) 4 8 0 (e-3) — 4 8 0 (e) 3 12 0 (e-1) 2 8 0 (e-2) 3 0 0 (e-3) 1 2 0 (e-4)
6 Thána ...	... ...	35,163 321	554,578 13,846	246,445 5,731	6 12 0 (f) 5 10 0 (f-1) 4 8 0 (f-2) — 4 8 0 (f) 3 12 0 (f-1) 2 10 0 (f-2)
7 Bombay ...	524	1,036,296	25,712	632,429	7 12 0 — 5 0 0
8 Kolaba ...	...	58,880 2,036	123,919 2,527	84,496 2,232	5 10 0 — 3 12 0
9 Ratnagiri ...	...	51,206	105,609	72,969	4 8 0 (m) (30° U. P.) — 3 0 0 (m) 2 4 0 (m-1)
10 Kanara Below-ghat	14,563	...	15,003	16,195	3 6 0 (40° U. P.) —
10 Kanara Above-ghat	3,564	4,963	8,539	8,897	2 12 0 — 4 8 0
11 Dharwar ...	40	42,376 5,303	36,005 124	39,856 3,231	6 12 0 — 4 8 0
12 Belgaum ...	10,220 349	41,273 9,265	28,466 5,053	43,304 7,525	6 12 0 — 4 8 0
13 Bijapur ...	...	7,186 227	22,908 1,062	13,475 561	6 12 0 — 4 8 0
14 Sholapur ...	209 12	11,384 264	42,855 1,998	24,119 966	6 12 0 — 4 8 0
15 Satara ...	735 1,469	9,486 6,000	13,200 79	11,486 4,660	6 12 0 — 4 8 0
16 Poona ...	... ...	103,045 3,125	47,075 1,503	80,657 2,476	6 12 0 — 4 8 0
17 Ahmednagar ...	...	18,232	10,346	15,077	6 12 0 — 4 8 0 (g) 2 8 0 (g-1) (30° U. P.) 3 3 0 (g-1) (40° U. P.) 5 10 0 (g-2) — 3 12 0 (g-2)
18 Nasik ...	840	20,492	83,801	46,403	
19 West Khandesh ...	421	1,259	45,255 †27,838	30,887	5 10 0 (h) (30° U. P.) 3 3 0 (h-1) (40° U. P.) — 3 12 0 (h) 1 8 0 (h-1)
20 East Khandesh ...	...	5,281	142,383	60,121	6 12 0 (i) 5 10 0 (i-1) — 4 8 0 (i) 3 12 0 (i-1)
Total... 1922-1923 ...	96,838 *2,305 20,425	1,655,644 47,449	1,773,358 82,440	1,770,715 77,449	..... — .....
Total... 1921-1922 ...	1,692,968 *1,865 62,288	74,631 15,286	2,142,351 71,132	2,985,774 82,626	..... — .....

* 25° U. P. † Issues to Akrani out-still area.

1. Issues of excisable articles of all kinds to Indian states and Foreign Countries are shown in **black type** below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Foreign liquors other than Commercial spirits.				
	Imported liquors.			*Liquors manufactured in India paying duty at tariff rates.*	
	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
	7	8	9	10	11
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	11,264	577	12,834	197	.....
2 Kaira	532	13	1	2	.....
3 Panch Mahals	144	9	46	.....	.....
4 Broach	2,375	90	264	.....	.....
5 Surat	4,616	353	912	2	.....
6 Thána	4,168	259	3,762	1,088	.....
7 Bombay	356,166	78,229	564,452	14,389	5,114
8 Kolaba	1,624	217	916	.....	.....
9 Ratnagiri	537	40	26	.....	.....
10 Kanara ... Below-ghat ... / Above-ghat ...	520	109	256	.....	.....
11 Dharwar	4,022	233	3,141	.....	.....
12 Belgaum	2,736	533	31,476	.....	44,082
13 Bijapur	574	15	125	.....	.....
14 Sholapur	3,954	110	1,633	503	3,633
15 Satara	3,536	179	1,208	1,209	2,984
16 Poona	26,556	3,427	80,443	1,239	48,848
17 Ahmednagar	2,709	214	37,776	.....	.....
18 Nasik	3,603	598	43,054	.....	.....
19 West Khandesh	939	36	73	27	.....
20 East Khandesh	2,646	209	3,305	250	.....
Total ... 1922-23 ...	* 433,221	85,450	785,708	*18,856	104,656
Total ... 1921-22 ...	425,221	93,435	1,010,776	28,844	66,458

* These are Imperial gallons only not London Proof.

1. Issues of excisable articles of all kinds to Indian states and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Commercial spirits.				
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues in seers of excise Opium.	Retail sales in seers of other Opium.
	12	13	14	15	16
	Gallons.	Gallons.	Gallons.	Seers.	Seers.
1 Ahmedabad	83	6,880	240	3,948	.....
2 Kaira	.....	21	.....	2,582	.....
3 Panch Mahals	.....	.....	.....	2,343	
4 Broach	.....	325	.....	1,571 900	.....
5 Surat	.....	2,657	.....	781 60	.....
6 Thana	.....	391	.....	379 9	.....
7 Bombay	827	301,872	.....	5,731 2,640	.....
8 Kolaba	.....	273	.....	204	.....
9 Ratnagiri	.....	57	.....	50	.....
10 Kanara. Below-ghat ... / Above-ghat ...	.....	74	.....	59	.....
11 Dharwar	.....	1,061	.....	206 54	.....
12 Belgaum	.....	1,983	.....	399 198	.....
13 Bijapur	.....	158	.....	80 30	.....
14 Sholapur	.....	185	.....	2,627 801	.....
15 Satara	.....	628	.....	1,077 686	.....
16 Poona	.....	5,277	.....	3,694 264	.....
17 Ahmednagar ...	.....	289	.....	1,709	.....
18 Nasik	.....	657	.....	872 9	.....
19 West Khandesh ...	.....	52	.....	395	.....
20 East Khandesh ...	.....	227	.....	1,928	.....
Total ... 1922-23 ...	910	323,007	240	(*i*) 28,292 (*i-I*) 7,994	.....
1921-22 ...	11,260	278,338	8	30,908 8,734	.....

1. Issues of excisable articles of all kinds to Indian states and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Opium and other drugs.				
	Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers of Charas.	Retail sales in seers of Ganja.
	17	18	19	20	21
	Rs.	Rs.	Lbs. oz. grs.	Seers.	Seers.
1 Ahmedabad... ...	75	.....	.....	.....	2,504
2 Kaira	75	.....	.....	.....	733
3 Panch Mahals ...	75	.....	.....	.....	213
4 Broach	75	.....	1 0 422	.....	790
5 Surat	75	.....	0 8 251	.....	933
6 Thana	75	.....	.....	.....	863 23
7 Bombay	75	.....	28 14 262	.. ...	15,075
8 Kolaba	75	.....	.....	.....	637 18
9 Ratnagiri	75	.....	.....	.....	512
10 Kanara. {Below-ghat . / Above-ghat . }	75	.....	.....	.....	663
11 Dharwar	75	.....	.....	.....	3,612 1,226
12 Belgaum	75	.....	.....	.....	1,649 927
13 Bijapur	75	.....	.....	.....	823 123
14 Sholapur	75	.....	.....	.....	2,571 368
15 Satara	75	.....	.....	.....	2,320 1,721
16 Poona	75	.....	.....	.....	4,114 442
17 Ahmednagar ...	75	.....	.....	.....	1,907
18 Nasik	75	.....	.....	.....	1,961
19 West Khandesh ...	75	.....	.....	.....	501
20 East Khandesh ...	75	.....	.....	.....	2,221
Total ... 1922-23 ...	.....	.....	30 8 60	.....	(*k*) 44,602 4,850
Total ... 1921-22 ...	.....	.....	38 8 124	8,588	38,672 3,350

1. Issues of excisable articles of all kinds to Indian states and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*concluded.*

Name of District.	Opium and other drugs.		Remarks.
	Retail sales in seers of Bhang and its preparation.	Retail sales of Cocaine in lb., oz. and grs.	
	22	23	24
	Seers.	Lbs. oz. grs.	
1 Ahmedabad... ...	652	1 0 63	(*a*) Ahmedabad City, Cantonment an 5 miles round.
2 Kaira	238	0 0 192	(*a-1*) Parántij Táluka. (*a-2*) Rest of the district. (*a-3*) Deesa Cantonment.
3 Panch Mahals ...	155	0 0 153	(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Táluka.
4 Broach	128	0 0 173	(*a-5*) Katosan Táluka. (*b*) The whole of the Kaira District.
5 Surat	436	0 1 148	(*c*) Whole of the Panch Mahás district and Bhadarwa, Dodka and Pandu Mewás States.
6 Thana	176 2	0 0 138	(*c-1*) Sankheda Mewás in the Rewa Kántha Agency. (*d*) Broach City and 5 miles round. (*d-1*) Rest of the district.
7 Bombay	5,430	17 13 378	(*e*) Surat City and 5 miles round and Bulsar town.
8 Kolaba	47 4	0 0 11	(*e-1*) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town and towns of Párdi and Umarsadi).
9 Ratnagiri	7	0 0 234	(*e-2*) Bárdoli, Mándvi and Chikhli Tálukas and eastern part of Bulsár.
10 Kanara. Below-ghat . / Above-ghat .	.....	0 0 16	(*e-3*) Jalálpur and Párdi Tálukas (except the towns of Párdi and Umarsadi). (*e-4*) The Dángs.
11 Dharwar	6	0 0 276	(*f*) Sálsette and Bassein Tálukas including the Thana, Kurla, Bandra and Bassein towns.
12 Belgaum	5 2	0 1 178	(*f-1*) Rest of the district (except Umbergaon Petha).
13 Bijapur	1 1	.....	(*f-2*) Umbergaon Petha.
14 Sholapur	80 1	0 0 219	(*g*) Násik City. (*g-1*) Peint Táluka.
15 Satara	24 11	0 6 250	(*g-2*) Rest of the district (except Peint Táluka).
16 Poona	709 4	0 4 244	(*h*) Whole district (except Nawapur Táluka).
17 Ahmednagar ...	154	0 0 86	(*h-1*) Navápur Táluka. (*h-2*) Rest of the district.
18 Nasik	274	0 0 43	(*i*) Rhusával Town. (*i-1*) Rest of the district.
19 West Khandesh ...	75	0 0 65	(*j*) Exclusive of issues to— Seers. Aden 138
20 East Khandesh ...	422	0 0 246	(*j-1*) Exclusive of issues to— Seers. Baroda Cantonment ... 35 Rajkot ... ... 9,742 Palanpur ... ... 2,442 Sadra 1,256
Total ... 1922-23 ...	8,989 25	20 0 61	(*k*) Exclusive of 308 seers of majum (1 seer in Dharwar, 3 seers in Sholápur and 304 seers in Nasik).
1921-22 ...	9,191 16	27 12 360	(*m*) Ratnagiri district. (*m-1*) Shops on Goa Frontier.

1. Issues of excisable articles of all kinds to Indian states and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.											Exports.			
	Duty paid.								In bond.			Duty paid.		In bond.	
	From Nellikupam.	From Calcutta.	From Bangalore.	From Shahajanpur.	From Secunderabad.	From Bhavnagar.	From Kathiawar.	Total.	From Hoshiarpur.	From Amritsar.	Total.	To	Total.	To	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Mds.	Mds.	Mds.				
Rum	...	...	...	10,590	...	...	...	10,590	...	...	...	...	...	...	...
Spirituous, medicinal, preparations	...	521	478	...	...	27	...	1,026	...	...	...	...	...	...	...
Perfumed spirits	...	...	3	...	...	49	2	54	...	...	...	...	...	...	...
Stone Ginger Beer Essence ...	...	...	...	...	233	...	...	233	...	...	...	...	...	...	...
Beer	...	...	9,635	...	...	...	...	9,635	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	207	...	207	...	...	...	...
Ganja	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.		Population (in thousands).		Number of square miles per shop.							Number of shops per 100,000 of population.				
					Country spirit.			Opium.		Hemp drugs.		Country spirit.			Opium.	
	Out-still system.	Distillery system.	Out-still system.	Distillery system.	Out-still area.	Distillery area.						Out-still area.	Distillery area.			
1	2	3	4	5	6	7		8		9		10	11		12	
		Urban. Rural.		Urban. Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
1. Ahmedabad	...	16 3,800	...	351 540	...	0·9	158	0·8	54	0·9	422	...	5	4	5·4	13
2. Kaira	...	62 1,533	...	112 599	...	5·0	25·5	7·0	25	7·0	192	...	10	10	7·6	10
3. Panch Mahals	...	9 1,597	...	40 536	...	2·2	32·5	4·5	47	4·5	532	...	10	15	5·0	10
4. Broach	...	5 1,462	...	62 245	...	0·6	56	0·8	56	1·0	209	...	12	11	9·0	11
5. Surat	...	5·5 1,647·5	...	144 530	...	0·4	13	0·8	117·5	0·9	183	...	10	23	5·0	2·6
6. Thana	...	24·7 3,351·3	...	117 795	...	1·3	19·5	4·7	296	4·7	254	...	15	23	4·0	1·5
7. Bombay	...	22 ...	...	1,176 ...	...	0·09	...	1·8	...	0·6	...	...	20	...	1	...
8. Kolaba	...	10 2,150	...	42 531	...	1·2	32	1·4	215	1·4	215	...	19	13	17	2·0
9. Ratnagiri	...	18 3,980	...	48 1,106	...	2·6	33	4·5	995	4·5	362	...	15	11	8·5	0·4
10. Kanara	...	34 3,915	...	54 348	...	3·7	72	5	979	5·0	489	...	17	16	13	1·1
11. Dharwar	...	9·5 4,594·5	...	155 882	...	1·0	46·9	2·4	460	1·9	102	...	6	11	3	1·0
12. Belgaum	...	16·7 4,632	...	73 880	...	0·9	66·3	1·2	663	1·1	178	...	10	8	8	0·8
13. Bijapur	...	5 5,702	...	78 719	...	0·6	173	1·2	1425	1·2	497	...	11·5	4·6	5·1	·6
14. Sholapur	...	58 4,498	...	169 573	...	·5	231	7	121	8	236	...	6·5	2·8	4·7	6·5
15. Satara	...	17 4,891	...	92 934	...	1·5	233	1·7	153	1·7	326	...	12	22	11	3
16. Poona	...	30 5,336	...	238 771	...	1·3	281	1·2	222	1·4	333	...	10	2·5	10	3·1
17. Ahmednagar	...	8 6,620	...	58 673	...	0·2	552	·2	11	·2	166	...	8·5	1·7	9	9
18. Nasik	...	21 5,858	...	119 714	...	2·0	105	2·3	202	2·3	225	...	8	8	8	4
19. West Khandesh	...	304 7 5,187	13	74 555	51	0·8	71	1	216	1	399	46	10·8	13	9·5	4·3
20. East Khandesh	...	... 19 4,532	...	168 907	...	1·5	50·4	1·7	65	1·7	105	...	7·7	10	7	7·7
Total	...	304 397·4 75,486·3	13	3,370 12,627	51	·9	63·5	2·4	144·9	2·1	231·5	46	13·1	9·4	4·9	4·1
Total of previous year	...	304 397·4 75,486·3	13	3,370 12,627	61	·9	59·7	2·3	138	2·1	216	38	13·7	10	5	4·3

IMPERIAL RETURN V—*continued.*

Name of District.	Number of shops per 100,000 of population.		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation—per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
						Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Hemp drugs.		Country spirit (distillery areas).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	13														
1	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad	5	1·6	3·56	·44	·35	11·09	5·03	16·12	44·40	11·86	56·26	21·09	8·94	30·03	1·81
2. Kaira	7·6	1·3	4·82	·24	·14	4·70	3·33	8·03	44·82	16·74	61·56	6·68	11·23	17·91	0·63
3. Panch Mahals	5	1·0	9·51		·10	3·45	1·29	4·74				3·73	3·17	6·90	0·49
4. Broach	8	3·0	15·77	·51	·30	9·86	3·99	13·85	44·53	9·30	53·83	16·61	9·24	25·85	2·66
5. Surat	4	1·5	22·72	·12	·20	7·92	2·54	10·44	44·35	29·79	74·14	19·09	13·50	32·59	3·85
6. Thana	4	1·7	27·02	·04	·11	10·45	3·11	13·56	45·31	14·44	59·75	5·01	9·25	14·26	4·19
7. Bombay	3	...	53·78	·49	1·74	13·00	4·44	17·44	45·24	16·71	61·95	17·34	4·12	21·46	11·50
8. Kolaba	17	2·0	15·01	·04	·12	9·76	3·48	13·24	44·98	33·45	78·43	6·72	7·74	14·46	2·08
9. Ratnagiri	8·5	1·0	6·62	·00	·05	7·60	3·04	10·64	44·70	24·54	69·24	15·69	15·86	31·55	0·96
10. Kanara	13	2·3	6·24	·01	·16	6·96	2·11	9·07	43·93	9·46	53·39	17·62	12·53	30·15	0·87
11. Dharwar	3	5·0	3·84	·02	·35	11·55	5·92	17·47	44·54	22·25	66·79	14·97	13·24	28·21	1·15
12. Belgaum	9	3·0	4·54	·04	·17	12·44	4·44	16·88	43·37	12·43	55·70	18·81	26·87	45·68	1·15
13. Bijapur	5·1	1·9	1·69	·01	·10	11·97	7·52	19·49	44·32	82·71	126·93	12·32	27·42	39·74	0·61
14. Sholapur	4·1	3·3	3·25	·35	·35	11·60	6·80	18·40	44·51	24·60	69·11	18·70	21·56	40·26	1·18
15. Satara	11	16	1·12	·10	·23	11·75	5·55	17·30	44·46	18·93	63·39	21·88	7·48	29·36	0·34
16. Poona	9·2	2	7·99	·37	·48	11·30	6·01	17·31	44·66	33·41	78·07	50·66	14·00	64·66	2·22
17. Ahmednagar	8	6	2·06	·23	·28	11·51	4·55	16·06	44·92	36·59	81·51	30·08	13·24	43·32	0·67
18. Nasik	8	4	5·57	·10	·27	9·28	6·37	15·65	44·20	69·34	113·54	21·46	13·44	34·90	1·10
19. West Khandesh	9·5	2·3	3·04	·06	·09	18·90	21·34	40·24	45·01	116·01	161·02	21·58	31·56	53·09	1·41
20. East Khandesh	7	4·7	5·59	·18	·25	9·93	7·42	17·34	44·79	45·43	90·22	19·20	10·78	29·98	1·23
Total ...	5·5	2·6	11·04	·17	·33	10·90	4·38	15·28	44·72	25·40	70·12	20·79	10·15	30·94	2·22
Total of previous year...	5·6	2·8	12·98	·19	·35	9·07	2·12	11·19	40·39	18·05	58·44	19·58	8·07	27·65	1·89

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

No. P.—475-X.

GENERAL DEPARTMENT,

Office of the Commissioner in Sind,
Government House, Karachi, 2nd August 1923.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1922-23.

2. *Country spirit.*—This year the total consumption of country spirit has further fallen from 1,35,600 to 1,33,000 proof gallons. The increase in consumption in lower Sind which was due to the discontinuance of the temperance movement was more than counterbalanced by the decrease in Upper Sind, primarily due to the lingering existence of the non-co-operation movement and the smuggling of Khairpur and Kelat spirit into that area.

There has been a noticeable increase of nearly 7,000 proof gallons in the consumption of weak spirit (40° u.p.) chiefly due to the licensing of 5 shops in Karachi for the exclusive sale of this kind of spirit.

3. *Foreign liquors.*—There was an increase of 0·63 lakhs of gallons in imports of foreign liquors by sea—the increase occurring mainly under the heads "fermented liquors", "spirits (potable)" and "non-potable spirits". This increase is due to large imports of bulk beer from the United Kingdom and bottled beer from Germany, of brandy and whisky from Germany in consequence of the heavy demand for cheap brands, and of rectified spirit from Java which is denatured at the Karachi Customs House for export to the Punjab which formerly obtained its supplies *viâ* Calcutta.

The increase in the sales of imported fermented liquors occurred mainly in the towns of Karachi, Hyderabad and Sukkur, as usual. It was due to a larger demand for the cheaper and lighter continental brands. The decrease in the sales of Indian beers was due to the heavy decline of about 27,000 gallons in the consumption of Indian beers at Military Canteens at Hyderabad.

4. *Intoxicating drugs.*—The consumption of the intoxicating drugs during the year under report and the previous two years was as under :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1920-21	1,13,300	4,700	1,600
1921-22	1,18,800	6,000	1,200
1922-23	1,05,000	5,100	1,100

Bhang.—The sales of bhang decreased by 13,800 seers or about 12 per cent. chiefly owing to (1) absence of picketing of country liquor shops which caused consumers to return to the consumption of liquor, (2) high retail selling prices and (3) smuggling of bhang from Kelat territory.

The question of the supply of bhang to the Presidency proper by Sind has been definitely dropped as the Commissioner of Custom, Salt and Excise, Bombay, states that the licensees are able to get their stock cheaper from the present sources.

Charas.—The consumption of charas decreased by 15 per cent. It was due to the reduction in the number of shops and to an increase in duty which resulted in high selling prices.

Ganja.—The decline in the consumption of ganja was due to the enhancement of duty and the closure of certain shops.

5. *Opium.*—There was an insignificant decline of 50 seers in the consumption of this drug, due to closure of three shops, and also to smuggling from the adjoining Indian States and from across the Runn of Cutch.

6. *Cocaine.*—Two important cocaine cases were detected in Karachi. In one an officer of S. S. *Werdenfels* was found in possession of 4 lbs. 6 oz. 100 grains of cocaine; and in the other cocaine and morphia were pilfered from the stocks at the Civil Hospital by Compounders. The culprits were arrested and convicted. This is the second time that cocaine has been pilfered from the stocks at the Civil Hospital within a period of three years. The attention of the Civil Surgeon, Karachi, has been invited to this. A strict watch is necessary over the stock accounts.

7. *Financial results.*—The gross revenue of the department collected in the province amounted to Rs. 39,56,000 against Rs. 35,45,000 showing an increase of 4·11 lakhs. The net revenue after deducting the total expenditure debitable to 6, Excise amounted to Rs. 38·32 lakhs, *i.e.*, 4·79 lakhs in excess of that of the preceding year. The principal reasons for the increase were (1) the rise in foreign liquor and country spirit realizations on account of enhanced rates of duties and high vend fee bids obtained at the auctions; (2) conversion of 10 Refreshment Rooms into retail "On" bars and the higher fees obtained therefor at the auctions; and (3) the decrease in the expenditure of the department debitable to provincial revenues.

8. *Kotri Distillery.*—The Kotri Distillery commenced work from 27th September 1922 and is working satisfactorily. Pending the provision of settling tanks as sanctioned by Government under No. 1551, dated 30th October 1922, temporary arrangements for the supply of water from the river have been made. The distillery contractors appear to be working at a loss and their application for a revision of the rates has been submitted to Government with the Commissioner's recommendation.

9. *Sind Excise Intelligence Bureau.*—It is satisfactory to note that the Excise Intelligence Bureau performed useful work in collecting and supplying the Police and the Excise Departments with useful information.

10. *General.*—The revision of pay of both the inspecting and clerical staff was sanctioned by Government with retrospective effect from March 1920. The posts of Dafedars and Sowars were abolished and replaced by mounted and dismounted petty officers and peons. The reorganization of the department is before Government. Looking to the leakage of revenue due to the smuggling of liquor from Khairpur and Kelat and bhang from the latter place, which it is not possible to check with the present inadequate staff, and to the increase in the number of rules and regulations made for the control of foreign imported and Indian-made liquor, denatured spirits and medicinal and toilet preparations in bond it is hoped that early orders will be passed for the reorganization of the department, for which a provision of Rs. 50,000 exists in the current year's budget.

11. The proposals regarding the arming of the excise preventive staff have been submitted to Government. Owing to the enormous illicit trade of Kelat spirit by Brohis in Upper Sind it is very difficult for the present unarmed establishment to raid the villages of these well-organized gangs of Baluchis.

L. J. MOUNTFORD,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department, Bombay.

No. E.—642 of 1923-24.

SIND SALT AND EXCISE DEPARTMENT,

Superintendent's Office, Karachi,
the 21st July 1923.

From

G. R. HOLLAND, Esq.,
Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

Subject.—Excise Administration Report, 1922-23.

Sir,

Introduction.—I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department of the Province of Sind for the financial year 1922-23.

2. *Personnel of the Department.*—The charge of the department was held by Mr. C. Clifford throughout the year. Mr. H. McM. Smith, a very senior Inspector, proceeded on leave preparatory to retirement. The pay of the inspecting and clerical staff was revised with retrospective effect from 1st March 1920—*vide* Government Resolution Nos. 2371 and 1529-C., dated 16th and 15th January 1923 respectively. Owing to the retrenchment scheme the appointments of Dafedars and Sowars were abolished and in lieu mounted and dismounted petty officers and peons grades were created with effect from 15th November 1922—*vide* Government Resolution No. 5047, dated 2nd November 1922.

A new office for the assessment of vend fees prescribed in Government Resolution No. 102-C., dated 9th March 1922, was opened at Karachi from 1st April 1922 and the Country Liquor Warehouse at Larkana was closed from July 1922.

The post of the Inspector of Salt and Excise, Sind, was held in abeyance.

The Government Central Distillery at Kotri commenced working operations from 27th September 1922.

No other changes of importance in the personnel which forms part of the establishment of the combined Salt and Excise Department were effected. This establishment details of which are given in appendix L includes 4 Inspectors and 55 men of lower ranks employed at Salt Works and Depots and 5 Inspectors and 30 men of lower ranks engaged exclusively on excise duties at the Kotri Distillery and the Country Spirit Warehouses. The duties of the remainder embrace the protection of both salt and excise revenue.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) Government decided—*vide* G.R., R.D., No. 3680, dated 17th February 1922—that the abkari year should run concurrently with the calendar year. Experience however showed that this arrangement was not feasible in practice, the original system in accordance with which the abkari year coincided with the financial year was reverted to—*vide* G.R., R.D., No. 6685, dated 27th November 1922. Licenses for the vend of excisable articles were therefore in the first and latter instances auctioned for a period of 9 months, *viz.*, 1st April 1922 to 31st December 1922 and for 15 months, *viz.*, 1st January 1923 to 31st March 1924 respectively ;

(*b*) The system of rationing country spirit shops was introduced—*vide* G.R., R.D., No. 3680, dated 17th February 1922 ;

(*c*) The limit of possession, transport and sale of excisable articles (country liquor, toddy and denatured spirits) was reduced—*vide* G.R., R.D., No. 1277-C., dated 6th April 1922 ;

(*d*) Shops lying within municipal areas were ordered to remain closed during the Holi and Mohurrum holidays—*vide* G.R., R.D., No. 1458-C., dated 10th April 1922 ;

(*e*) The still head duty on country spirit was raised from Rs. 7 per gallon of 25° u.p. and Rs. 4-8-0 per gallon of 40° u.p. to Rs. 8 and Rs. 6-4-0 per gallon respectively from 1st April 1922 ;

(*f*) The duty on ganja and charas was increased from Rs. 17-8-0 and Rs. 40 to Rs. 20 and Rs. 50 per seer respectively on the opening of the new financial year ;

(*g*) The levy of vend fees on foreign liquors imported into the Bombay Presidency was sanctioned—*vide* G.R., R.D., No. 102-C., dated 9th March 1922 ;

(*h*) The tariff duties on foreign liquors including Indian liquors excised as foreign were raised from 1st March 1922 ;

(*i*) The sale of essences containing spirit was ordered to be licensed—*vide* G.R., R.D., No. 1571-C., dated 18th April 1922 ;

(*j*) Opium and intoxicating drugs shops were ordered to be closed from 12 noon to 2 p.m.—*vide* G.R., R.D., No. 3418, dated 7th March 1922 ;

(*k*) The rules for the management and supervision of the Central Distillery at Kotri and Warehouses in Sind were revised—*vide* Commissioner in Sind's No. 146-X., dated 11th October 1922 ;

(*l*) The rules regulating the denaturation of Indian-made rectified spirit and its use in arts and industries, etc., were sanctioned—*vide* G.R., R.D., No. 718-C., dated 4th September 1922;

(*m*) The duty on rectified spirit used in the manufacture of medicinal and toilet preparations was reduced to Rs. 5 per gallon—*vide* G.R., R.D., No. 1652-C., dated 9th June 1922 ;

(*n*) The issue rate of opium was raised from Rs. 52-8-0 to Rs. 60 per seer from 1st January 1923 ;

(*o*) The rules regulating the import under bond of Indian-made foreign liquors into the Bombay Presidency from other parts of British India and Indian States were sanctioned—*vide* Government Notification No. 240-C., dated 20th March 1923.

Consumption of Excisable Articles.

4. *Foreign Liquors* (*Imports*).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wine and non-potable spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1920-21	524,253	55,825	5,831	199,584	21,177
1921-22	515,999	43,707	2,540	136,150	7,224
1922-23	542,963	36,454	3,123	161,150	24,703

The increase under fermented liquors was mainly due to larger imports of bulk beer received from the United Kingdom and bottled beer from Germany due probably to more settled trade conditions. The fall under the heading Wines indicates a decline in demand owing to the high level of prices which drove consumers to cheaper beverages. The insignificant increase under Liquors is due to larger imports to replenish depleted stocks during the war. The rise in imports of potable spirits is accounted for by larger quantities of brandy and whisky received from Germany in consequence of the heavy demand for cheap brands. The increases referred to above are also attributed to the gradual recovery of the trade which had declined considerably during the period of the war owing to depletion of home stocks which were not available for export. The increase under non-potable spirits is due to the fact that larger quantities of rectified spirit were imported from Java and denatured at the Karachi Custom House for export to the Punjab which formerly obtained its supplies *viá* Calcutta.

Foreign Liquors : consumption.—For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are classified separately. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad and Sukkur where the population is denser. Variations calling for remarks are furnished below in the subjoined table.

Year.	Sale.			
	Fermented liquors (bulk gallons).		Potable spirits (proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1921-22	156,800	99,056	39,761	1,273
1922-23	175,636	62,570	39,534	521
Variations	+18,836	−36,186	227	−752
	−17,650		−979	

The increase in the sale of imported beers and the decrease in that of Indian beers is due to the larger demand for the cheaper and lighter continental brands. The heavy decline of approximately 27,000 gallons in the consumption of Indian beers at Military Canteens at Hyderabad explains the situation. The insignificant decline in the demand for imported spirits is attributable to the more popular use of imported beer by the lower strata of society while a decrease of 752 gallons in the consumption of Indian-made spirits is due to the continuance of the enforcement of the rules requiring prepayment of duty in Sind which affected prices considerably. The total decrease of 979 gallons can also be accounted for by the enhancement of the rates of duties and levy of vend fee.

5. *Denatured spirit* (*Appendix E*).—There were no imports by sea of denatured spirit during the year. The sales at retail shops compare as follows with those of the two preceding years :—

Year.	Of Foreign Origin Gallons 50° O.P.	Of Indian Origin Gallons 50° O.P.	Total Gallons.
1920-21	3,320	1,864	5,184
1921-22	2,096	3,624	5,720
1922-23	3,958	5,242	9,200

The increase in consumption is due to the more extended use of denatured spirit for domestic use, industrial purposes, and during social functions when the use of incandescent lights are a feature of such occasions to which may be added the quantities used by local public bodies.

6. *Country spirit* (*Appendix C-I*).—The consumption of country spirit during the year compares as follows with that of the previous three

years (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District.	1919-20.	1920-21.	1921-22.	1922-23.	Variations in 1922-23. Proof gallons.
1	2	3	4	5	6
Karachi	81,071	85,098	57,451	57,843	+392
Hyderabad	55,855	58,973	34,627	35,783	+1,156
Nawabshah	14,928	16,806	5,543	7,888	+2,345
Thar Parkar	7,790	8,697	3,726	3,954	+228
Sukkur	23,438	24,820	16,617	12,780	—3,837
Larkana	25,408	25,749	12,385	10,481	—1,904
Upper Sind Frontier ..	8,233	8,080	5,233	4,561	—672
Total ..	216,723	228,223	135,582	133,290	—2,292

The increase in consumption in lower Sind is due probably to the absence of a temperance movement during the year under report; whereas the decrease in sales in Upper Sind can be attributed (1) to the lingering existence of the non-co-operation movement in that area and (2) to the smuggling of Khairpur and Kelat spirit into these districts.

The net decrease of 2,292 proof gallons which includes an increase of 6,682 gallons London proof in the consumption of weak spirit (40° u.p.) on account of the licensing of 5 shops in Karachi for the exclusive sale of this class of liquor is due to the enhancement of duty and restrictions placed on the limit of sale, possession and transport.

The *per capita* consumption (Appendix C-1, column 11) for the year compares as follows with that of the previous three years :—

District.	1919-20 drams L. P.	1920-21 drams L. P.	1921-22 drams L. P.	1922-23 drams L. P.
Karachi	7·46	7·56	5·09	5·12
Hyderabad	4·38	4·94	2·90	3·00
Nawabshah	1·60	1·93	0·64	0·90
Thar Parkar	0·86	1·05	0·45	0·48
Sukkur	1·96	2·33	1·56	1·20
Larkana	1·85	2·07	0·99	0·84
Upper Sind Frontier	1·50	1·61	1·04	0·91
Total ..	2·96	3·34	1·98	1·95

7. *Toddy.*—Toddy was sold in the Karachi District and in the towns of Hyderabad and Sukkur where shops were licensed from 1st January 1923. The sales during the year under report compare as follows with those of the three previous years :—

	1919-20.	1920-21.	1921-22.	1922-23.
Gallons ..	6,827	7,276	8,982	8,427

The decrease of 555 gallons in the sales of toddy includes a decline in consumption of 962 gallons in Karachi and an increase of 407 gallons in Hyderabad and Sukkur. The fall in the former case is due to the Contractor at Karachi being unable to secure a sufficient number of date palms for tapping operations during the year under report.

8. *Opium.*—Six thousand and eighty-six seers of opium were sold as compared with 6,136 seers in the previous year and 6,727 in 1920-21. The decline of 50 seers being insignificant in comparison to consumption, calls for no comment but it may be incidentally due to the closure of 3 opium shops during the year and also to smuggling from the adjoining Indian States or from across the Runn of Cutch.

9. *Hemp Drugs—Ganja.*—A decline of 63 seers is noticeable which may be due to a reduction in the number of shops licensed for the sale of this drug and also to the enhancement of duty.

Bhang.—The sales of bhang decreased by 13,864 seers or about 12 per cent.; the causes being (1) the absence of picketting of country spirit shops, which drove consumers back to old haunts, (2) high selling prices charged by retailers and (3) smuggling of bhang from Kelat territory.

Charas.—The sales of charas fell by 906 seers or 15 per cent., the decline being due to the reduction in the number of shops, an dan increase in duty which resulted in higher selling prices. The decrease occurred chiefly in Hyderabad District and the Collector is of opinion that the fall in the sales of charas in his district is due to the unprecedented action taken by the licensees of Karachi in proclaiming lower sale rates by beat of drum.

10. *Cocaine.*—The sale of cocaine, which is permitted by qualified medical practitioners and by chemists and druggists on medical prescriptions only, compares as follows with that of the previous year :—

Year.	Lbs.	Oz.	Grains.
1921-22	3	1	291
1922-23	2	9	22

The decrease occurred chiefly in Karachi town which can only be accounted for by the lesser number of prescriptions issued on behalf of patients and to fewer cases in which operations under this drug were found necessary.

Revenue (Imperial Form No. 1).

11. *Comparison with previous years.*—The following statement contrasts the Excise revenue realized during 1922-23 with that of the previous four years :—

Head of Revenue.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	Variations in 1922-23
1. Foreign and other liquors paying duty at Tariff rates.	52,024	101,154	108,438	125,999	408,325	+282,326
2. Country Spirit.	2,039,718	2,314,656	2,633,786	2,036,978	2,203,710	+166,732
3. Toddy ..	1,015	1,413	1,456	2,547	3,500	+953
4. Opium ..	418,399	434,306	437,027	430,728	365,948	—64,780
5. Intoxicating Drugs.	564,955	631,641	753,838	812,590	793,775	—18,815
6. Fines, Forfeitures and miscellaneous.	5,072	3,403	268,567	135,964	181,025	+45,061
Total ..	3,081,183	3,486,573	4,203,112	3,544,806	3,956,283	+411,477

The causes of variations will be dealt with under the various heads :—

12. *Foreign Liquors.*—The increase—Rs. 2,82,326—comprises of Rs. 15,495 on account of duty on beer imported from Baluchistan and Rs. 2,66,831 under fees due to (1) levy of vend fee on the wholesale trade, (2) increased license fees and (3) conversion of 10 Refreshment Rooms into Retail 'On' bars and their auction which fetched higher fees.

13. *Country Spirit.*—The increase of Rs. 1,66,732 comprises—

(1) an increase of Rs. 1,99,700 in duty on account of enhancement of the rates of still head duties and

(2) a decrease of Rs. 32,968 under vend fees due to 3 instalments of the annual fees for the Karachi District having been recovered as against 4 in the previous year.

14. *Toddy.*—The increase of Rs. 953 is the result of higher bidding at the Toddy auction by bidders in Karachi and of granting two additional licenses at Hyderabad and Sukkur.

15. *Opium.*—The decrease of Rs. 42,380 under 'Vend fees' and Rs. 22,400 under gain on sale proceeds is due to poor bids in all districts except Hyderabad, and to the reduction in the rate of gain on sale proceeds respectively.

16. *Hemp Drugs.*—The decrease of Rs. 37,439 in vend fees and the increase of Rs. 18,624 in duty is due to the absence of competition at the auctions and to the enhancement of duties on charas and ganja respectively.

17. *Miscellaneous.*—The increase of Rs. 45,061 comprises of (1) a decrease of Rs. 12,283 in miscellaneous realizations, a fluctuating item, and (2) an increase of Rs. 57,344 in the gain on sale proceeds of Country Spirit due to the Distillery Contractors having postponed the preferring of their bills on account of the cost of spirit manufactured at the Kotri Distillery pending the decision of Government on the revision of their contract rates.

Expenditure and Net Revenue.

18. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind amounted to Rs. 3,93,394 (Imperial Return II). The share of this, which is chargeable to VI—Excise, compares as follows with that of the previous year :—

		Rs.
1921-22	.. ..	1,91,417
1922-23	.. ..	1,24,755
	Decrease ..	66,662

The principal variations for this decrease of about Rs. 66,700 are explained below :—

Decreases under :—

	Rs.	Rs.
(*a*) Supplies and Services .. .. .. Last year large sums were spent on the Kotri Distillery.	55,000	
(*b*) Contingencies .. .. .. Due to less expenditure on purchase of dead stock items.	400	
(*c*) Refunds .. .. .. Due to the fact that there were no remissions on account of shortage of supply of country spirit during the year.	13,200	
		68,600
Increase under :—		
Establishment charges .. .. .. Due to the revision of pay	1,900	
		1,900
Net decrease ..		66,700

19. *Net Revenue : Imperial Return I.*—The increase of about Rs. 4,78,000 in the net revenue for the year under report is chiefly due to a rise in the foreign liquor and country spirit realizations on account of the enhanced rates of duties and better results obtained at the auctions, and to a decline in the expenditure.

20. *Recovery of Excise Revenue by coercive processes.*—During the year coercive process had to be resorted to for the recovery of arrears of excise revenue in the Karachi and Sukkur districts only in the cases of two and one licensees respectively. Notices under section 152 of the Land Revenue Code were issued in the case of 8 licensees in the Thar Parkar District who were in arrears with the instalments of their vend fees.

General Remarks.

21. *Shops and licenses : Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

License for the Retail Vend of	Increase.	Decrease.	Explanation.
Foreign Liquors (potable) :—			
Wholesale ..	1	..	New license issued at Karachi.
Retail 'Off' ..	4	..	Do.
„ 'On' ..	8	..	7 Refreshment Rooms at Karachi and one at Hyderabad were converted to 'On' shops.
Refreshment Rooms, Hotels and Theatrical Bars.	..	7	7 Refreshment Rooms at Karachi and one at Hyderabad were converted to 'On' shops and one New Refreshment Room was licensed at Malir in Karachi District.
Canteen licenses ..	1	..	New license issued at Hyderabad.
Rectified Spirits ..	9	..	New shops licensed in Karachi (4) and Sukkur (5) districts.
Denatured Spirits ..	..	2	7 New licenses were granted in Hyderabad (6) and Upper Sind Frontier (1) districts, while (7) in Karachi, (1) in Thar Parkar and (1) in Sukkur districts, licensees did not apply for the renewal of their licenses.
Country Spirit ..	..	28	Shops closed in Karachi (10), Hyderabad (10), Thar Parkar (1), Sukkur (5), Upper Sind Frontier (2) districts, in furtherance of the policy of Government to discourage consumption.
Toddy ..	3	..	2 New shops were licensed in Hyderabad and Sukkur towns ; one at Larkana was closed and two more licenses were granted in Karachi.
Opium ..	..	3	Shops closed in Hyderabad (1), Nawabshah (1) and Thar Parkar (2) districts ; one new license was granted in Sukkur District.
INTOXICATING DRUGS. *Retail.*			
Ganja ..	..	8	Sale of Ganja prohibited at 8 Hemp Drugs Shops in Hyderabad (2), Sukkur (5) and Larkana (1) districts.
Charas ..	..	7	Sale of charas was prohibited at 7 Hemp Drugs shops in Karachi (1), Nawabshah (1), Sukkur (2) and Larkana (3) districts.
Bhang ..	..	5	Shops closed in Hyderabad (2), Nawabshah (1), Sukkur (1) and Larkana (1) districts.
Morphia ..	4	..	New licenses were granted to medical practitioners in Sukkur (3) and Upper Sind Frontier (1) districts.
Cocaine ..	10	..	New licenses were granted to Registered Medical Practitioners in Hyderabad (4), Sukkur (4) and Upper Sind Frontier (3) districts and one license was surrendered in Karachi District.

One Refreshment Room, one charas and one opium shops were opened for the first time at Malir in Karachi District, at Shahdadpur in Nawabshah District and at Loi in Sukkur District respectively. Two toddy shops were also opened for the first time in the towns of Hyderabad and Sukkur.

22. *Excise Crime—Appendix J.*—The majority of the offences detected under the Abkari Act related to liquor. A good deal of smuggling of Kelat and Khairpur spirit is reported to be actually carried on. With few exceptions the real offenders were seldom held, the purchasers usually being in such instances the victims, while the traffic in illicit spirit is controlled by well organised gangs, particularly the Baluchis of Upper Sind who are believed to import large quantities of Kelat spirit. These stocks are stored at certain favourable points and disposed of as demands are received by smugglers. My predecessor while on tour verified the existence of this illicit trade in Upper Sind during last February by an actual test. His camp clerk Mr. Pribhdas was instructed to proceed in the disguise of a bunia to make a test purchase in Baluchi villages in the neighbourhood of Jacobabad and Shikarpur, as a result of which, a case was actually detected at the former town on the information obtained by Mr. Pribhdas, in which a tongawalla had purchased 2 gallons of liquor from a village in which Jakhrani Baluchis were residing. It is not only difficult but almost impossible for our present weak establishment without arms to raid Baluchi villages, the inhabitants of which as a general rule offer resistance. The smuggling of Khairpur liquor is also believed to be carried on by respectable persons and railway subordinates. During the year, a train clerk employed at Rohri Station, N.-W. Railway, was arrested while in possession of 4 gallons and 2 bottles and another gentleman with 4 gallons of spirit at Nawabshah station. The year's experience points to the pressing necessity for strengthening our staff.

The cases relating to the illicit cultivation of bhang also increased during the year.

Two out of the five offences relating to cocaine are worth mentioning here. In one of them, Mr. Assudamal, Additional Abkari Inspector, City Division, Karachi, acting on certain information received by him that cocaine and morphia were being pilfered by compounders and others employed in the Civil Hospital, Karachi, arrested the culprits and had them successfully convicted in the Court of the City Magistrate. In the second case, an officer of the S. S. *Werdenfels* was arrested by Mr. Surijbali, Sub-Inspector of Police, Keamari Harbour, in possession of 4 lbs. 6 ozs. 100 grs. of fine quality cocaine which the accused had arranged to sell for Rs. 5,000. The case ended in the conviction of the accused.

The decrease in the detection of opium cases during the year occurred chiefly in the Thar Parkar district and the Collector remarks that the decline in detection is due to the slackness of the Excise staff in detecting offences.

23. *Hemp Drugs cultivation and warehouse transactions—Appendix F.*—The cultivation of bhang was permitted in Deh Bubak of the Sehwan

Taluka, Larkana District, as usual. As much of the crop as could be accommodated at the Bubak Hemp Drugs Warehouse was stored there and the remainder in hired godowns. The figures shewn in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return for 1923-24. The outturn during the year cannot therefore be given but the following is the outturn in 1922-23 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Maunds.	(Sown in 1920-21)	Maunds. Seers.
		A. g.	
1921-22	2,246	75 18	29 31
		(Sown in 1921-22)	
		A. g.	
1922-23	3,992	89 5½	44 32

The increased outturn during the year under report is due to the earlier sowing of seed the crop in consequence was not so susceptable to damage by the warm winds and usual insect pests. The larger acreage licensed, and the favourable yield per acre resulted in a fall in prices. The project for the removal of bhang cultivation to Kotri referred to in the previous year's report, is still under consideration.

The ganja consumed in Sind is imported from Ahmednagar and charas from the Punjab direct and not through the warehouse at Bubak. Direct importation by licensed vendors has been found to be unsatisfactory, and facilitates smuggling. The rules regulating the receipts and storage in bond of hemp drugs imported from outside Sind are pending before Government.

A force of seven chowkidars was employed to watch the fields under bhang cultivation at Bubak. Three thefts from the standing crop were reported during the year.

24. *Supply of Country Spirit.*—The supply of country spirit was obtained from Amritsar and the supply arrangements during the year were satisfactory. The rates at which spirit was purchased are given in Appendix A. The contract for the distribution of spirit to and issue from Bonded Warehouses in Sind was continued by Messrs. A. M. Dalal. & Co. The Kotri Distillery reopened for manufacture from 27th September 1922 and distillation commenced in October 1922. Temporary provision was made for supplying the necessary water by means of an inlet well sunk into the bed of the river and fed by a channel from the main stream.

The water pumped up by the plant installed for the purpose is first run into the large inner well standing in the Distillery compound, allowed to settle a while and then re-pumped to the high service tank for distribution as required. This arrangement will continue till the scheme of settling tanks sanctioned by Government under No. 1551 dated 30th October 1922 is carried out.

The Coffees Patent Still installed by the Distillery Contractors—Messrs. A. M. Dalal & Co.,—was not working satisfactorily at the commencement of operations and until the end of the year, with the result that the yield per maund of the fermentive base was exceedingly poor and the output very small but there has been a marked improvement since then and much better results have been achieved. The reserve stock at present is approximately 50,000 proof gallons.

The total quantity of spirit manufactured during the half year ending 31st March 1923 was :—

	Proof gallons.
Mhowra	17,744
Molasses	45,351
	68,095

The approximate cost of manufacturing spirit, as reported by the distillers ranges between Rs. 2-8-8 and Rs. 2-10-2 per proof gallon. These figures, which may be taken for what they are worth, shew that the Contractors worked at a loss. A verification of the figures of the cost of production in connection with the Contractors' application for revision of contract rates shews that the cost will come down gradually and the Distillers have therefore been recommended for revised rates accordingly.

Spirit is manufactured at the Kotri Distillery from two bases, *viz.*, Java molasses and mhowra flowers.

25. *Toddy supply arrangements.*—The consumption of toddy was confined to the towns of Karachi (and its suburb Malir), Kotri, Hyderabad and Sukkur. At the latter two places the shops were opened from 1st January 1923. The palms tapped are situated at Malir, Kotri and Rohri. A fee is levied for tapping and vend right. No license for the sale of toddy was issued at Larkana. Owing to the large number of date palms that abound in the neighbourhood, it is a matter for surprise that toddy, a healthy beaverage, has not become more popular and there is undoubtedly scope in this direction.

26. *Drunkenness—Appendix K.*—The number of convictions for drunkenness in Municipal areas fell from 59 in 1921-22 to 22 during the year under report. As in the previous year no conviction was recorded outside municipal areas.

27. *Hours of sale at liquor shops Appendix B.*—No change took place in the hours of sale at liquor shops during the year.

28. *Management of licensed shops.*—Thirty cases of breach of license conditions were reported. In 13 cases licensees were dealt with under section

55 A of the Abkari Act. One licensee was prosecuted, 5 licensees were blacklisted and 11 licensees were let off with warnings.

29. *Excise Advisory Committees—Appendix B.*—There was no change in the number of Excise Advisory Committees during the year. Information regarding the work done by these Committees and the action taken on their recommendations is given in Appendix B.

30. *Temperance movements.*—Temperance bodies exist in most of the big towns of the Province but were quiescent during the year. In many places the caste panchayats have prohibited the use of spirits on marriages and other festivals. School masters continue to impress on their pupils the evils of drink.

31. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau continued to work under the personal supervision of the Superintendent of Salt and Excise in Sind. There were 18 issues of the Excise Supplement to the Sind Police Gazette during the year. The Bureau did useful work in collecting and supplying the Police and Excise departments with information likely to be useful to them in excise detective work.

32. *Work of the Excise staff.*—Owing to my recent arrival in this province which has allowed me no time to study the work of individual officers, I do not feel competent to pass any remarks on the work of the Excise staff.

33. The following statements accompany :—

Appendices A, B, C (1 and 2), E, F, H, I, J, K, L and M; Provincial Statements A and B; Imperial Returns 1 to 5. Appendix M is the statement relating to the traffic in cocaine called for in Government Resolution No. 4425, dated 3rd April 1922, Revenue Department.

I have the honour to be,
Sir,
Your most obedient servant,

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX A.

Contracts for the manufacture and supply of Country Spirit during 1922-23.

District.	Name of supply Contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per gallon London Proof).
Province of Sind ...	Amritsar Distillery Company ...	Amritsar ...	Bonded Warehouses at Karachi, Kotri, Sukkur and Larkana.	Plain ... Rs. 1-14-0. F. O. R., Amritsar.
Do. ...	Messrs. A. M. Dalal and Company.	Kotri Distillery ...	Do. ...	*{ Plain ... Rs. 1-3-6. Flavoured. Rs. 1-4-6.

*Under revision.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, (*b*) partly, or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	*5	5	(*a*) 5	Foreign Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
					Do. (Keamari only.)	5 p.m. ...	9-30 p.m.	
					Country Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
Hyderabad ...	Hyderabad ...	1	1	(*a*) 1	Foreign Liquor shops (Retail "On", Beer and Refreshment rooms).	10-30 a.m. ...	10 p.m.	
Nawábsháh ...	Nil ...	Nil	Nil	Nil				
Thar Párkar ...	Nil ...	Nil	Nil	Nil				
Sukkur ...	Sukkur ...	1	5	(*a*) 41 (*e*)	Foreign Liquor shops (other).	9 a.m. ...	10 p.m.	
	Shikárpur ...	...	...	...				
	Rohri ...	...	...	...				
				...				
Lárkána ...	Lárkána ...	1	...	...	Country Liquor shops.	9 a.m. ...	10 p.m.	
Upper Sind Frontier	Jacobabad ...	1	2	(*a*) 2				

(*d*) In Karáchi City all Foreign Liquor Retail "On" shops, Beer shops, Refreshment rooms and Country Spirit shops are closed from 12-30 p.m. to 2 p.m.

*The Committee met only once but on four occasions the members were consulted by means of circulars.

(*e*) Under consideration.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX C—(1.)

Statement showing the total consumption of Country Spirit in proof gallons and the consumption per head of the population in (i) Urban areas, (ii) Rural areas, (iii) each district of the Province of Sind during 1922-23.

Serial No.	District.	District Headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		Remarks.
		Number.	Population. (*a*)	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Rate per head of population in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi	1	216,883	51,735	11·45	325,182	6,108	0·90	57,843	5·12	
2	Hyderabad	1	72,498	28,026	18·56	500,952	7,757	0·74	35,783	3·00	
3	Nawábsháh	2	13,140	3,279	11·98	405,520	4,609	0·56	7,888	0·90	
4	Thar Párkar	1	5,789	1,393	11·55	390,542	2,561	0·31	3 954	0·48	
5	Sukkur	2	(*a*) 95,732	9,333	4·68	(*a*)414,560	3,447	0·40	12,780	1·20	
6	Lárkána	1	17,723	3,253	8·81	580,237	7,228	0·60	10,481	0·84	
7	Upper Sind Frontier.	1	10,583	2,582	11·71	230,036	1,979	0·41	4,561	0·91	
	Total ... 1922-23...	9	432,348	99,601	11·06	2,847,029	33,689	0·57	133,290	1·95	
	Total ... 1921-22...	9	433,182	99,690	11·05	2,846,195	35,892	0·61	135,582	1·98	

(*a*) The population reported by the Collector last year was incorrect.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX C—(2.)

Memorandum of Country Spirit Consumption, etc., in certain large towns during the year 1922-1923.

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof (*i. e.*, Spirit sold at shops.)		Actual Realizations (*i.e.*, on spirit issued to shops).			Incidence per proof gallon of		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total.	Still-head duty.	Vend fees.	Total.
					Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	216,883	51,735	11·45	5,48,027	4,04,480	9,52,507	10 9 6	7 13 1	18 6 7
2	Hyderabad ...	72,498	28,026	18·56	3,00,010	1,98,860	4,98,870	10 11 3	7 1 6	17 12 9
3	Sukkur ...	40,737	6,366	7·50	70,016	40,425	1,10,441	11 0 0	6 5 7	17 5 7
4	Shikárpur ...	54,995	2,967	2·59	34,272	23,915	58,187	11 8 10	8 1 0	19 9 10
5	Lárkána ...	17,723	3,253	8·81	37,653	19,130	56,783	11 9 2	5 14 1	17 7 3
	Total ...	402,836	92,347	11·00	9,89,978	6,86,810	16,76,788	10 11 6	7 7 0	18 2 6

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption during the year 1922-23.

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
United Kingdom	...	...	...	...	United Provinces and Punjab.	5,242	...	
						5,242		

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Bubak Hemp Drugs Warehouse during the year ending 31st March 1923.

Cultivation.					Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year.			Excess during the year	Balance at the Warehouse on the 1st April 1922.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total of columns 7 to 16.		
Name of Táluka in which permitted.	Of Gánja.		Of Bháng.			Gánja.	Bháng.	Charas.	Bháng.	Gánja	Bháng.	Charas.	Gánja.	Bháng	Charas.	Gánja.	Bháng.	Charas.
	Number of villages in which permitted.	Area cultivated.	Villages in which permitted.	Area cultivated.														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak.	A. g. 60 39 (a)	Bubak.	...	M. s. t. 3,092 0 0 (b)	...	M s. t. 10 0 0	...	M. s. t. 1,149 0 0	...	...	...	...	...	M. s. t. 5,151 0 0	...

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 89 acres and 5½ gunthas cultivated last year but stored during the year under report.

APPENDIX F—*continued.*

Name of Táluka in which permitted.	Intoxicating drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1923.			Warehouse rent.	Approximate selling price per maund exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			Bháng seed given to cultivators free of duty.	For destruction being useless.									
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja	Bháng.	Charas.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan	...	M. s. t. 2,972 0 0	...	...	M. s. t. 35 0 0	...	M. s. t. 15 0 0	...	M. s. t. 171 0 0	...	...	M. s. t. 1,958 0 0	...	Rs. a. p. 204 0 0	...	Ghunnis Rs. 11 to Rs. 13 per Md. Arari Rs. 10 to Rs. 11 per Md. Bhor Rs. 11 to Rs. 13 per Md. Kuto Rs. 6 to Rs. 8 per Md. Seed Rs. 10 to Rs. 12 per Md.	...	

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1922-23.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
	1		3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	15,19,747	1,20,199	16,49,946	13,63,689	...	13,63,689	1,33,359	...	1,52,398	2,27,162	15,90,851
2	Hyderabad	9,63,494	1,25,569	10,89,063	8,60,418	16,355	8,76,773	95,642	9,167	1,07,481	10,300	8,87,073
3	Nawábshah	2,35,546	51,887	2,87,433	2,19,915	5,712	2,25,627	15,631	...	46,175	9,476	2,35,103
4	Thar Párkar	1,51,234	3,146	1,54,380	1,41,786	1,359	1,43,145	(b) 9,598	...	,787	6,094	1,49,239
5	Sukkur	5,35,646	16,082	5,51,728	4,63,755 (a) 8,130	3,192	4,66,947 (a) 8,130	69,313	76	15,292	45,230	5,12,177 (a) 8,130
6	Lárkána	4,06,778	45,617	4,52,395	3,80,769 (a) 160	...	3,80,769 (a) 160	26,009	...	45,617	7,132	3,87,901 (a) 160
7	Upper Sind Frontier ...	1,13,859	...	1,13,859	1,00,999	...	1,00,999	12,860	...	*...	1,191	1,02,190
	Total ...	39,26,304	3,72,500	42,98,804	35,31,331 (a) 8,290	26,618	35,57,949 (a) 8,290	3,63,012	9,243	3,68,750	3,06,585	38,64,734 (a) 8,290
					35,39,621		35,66,239					38,72,824

(a) Collections made on account of other districts.
(b) Includes Rs. 150 over collected.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collections and Balance statements for the year 1922-23.

	District.	Amount as per Treasury account.	Deduct.		Net collections.	Add.		Amount as per demands, collection and balance statements (columns 7 and 8 of Appendix H).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	15,90,851	.....	2,27,162	13,63,689	.....	1,33,859	14,97,548
2	Hyderabad	8,87,073	.....	10,300	8,76,773	.....	95,642	9,72,415
3	Nawábshah	2,35,103	.....	9,426	2,25,627	.....	15,631	2,41,258
4	Thar Párkar	1,49,239	.....	6,094	1,43,145	.....	9,598	1,52,743
5	Sukkur	5,20,307	8,130	45,230	4,66,947	.....	69,413	5,36,360
6	Lárkána	3,88,061	160	7,132	3,80,769	.....	26,009	4,06,778
7	Upper Sind Frontier	1,02,190	.....	1,191	1,00,999	.....	12,860	1,13,859
	Total ...	38,72,824	8,290	3,06,535	35,57,949	.....	3,63,012	39,20,961

G. R. HOLLAND,

Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the Abkári and Opium Laws detected in each District of the Province of Sind during the year 1922-23.

District.	Cases Detected (Abkari)																Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.				
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkari)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	3	4	3	2	12	...	...	3	9	...	12	2	1	1	4	28	28
Hyderabad	...	2	3	4	4	13	8	...	3	11	...	22	...	1	...	1	36	34
Nawábsháh	...	4	...	...	...	4	...	1	4	7	...	12	...	...	...	...	16	14
Thar Párkar	...	3	...	...	...	3	...	...	...	...	...	...	...	...	...	...	3	3
Sukkur	...	7	43	...	...	50	4	1	3	3	...	11	...	...	...	...	61	55
Lárkána	...	11	3	...	...	14	2	1	3	1	...	7	...	...	...	...	21	16
Upper Sind Frontier	...	4	2	...	...	6	1	...	1	...	...	2	...	...	...	...	8	8
Total, 1922-23 ...	...	34	55	7	6	102	15	3	17	31	...	66	2	2	1	5	173	158
Total for 1921-1922 ...	...	13	10	7	3	33	8	2	37	26	...	73	...	...	1	1	107	64

APPENDIX J—*continued.*

District.	Cases detected (Opium).									Quantity of contraband opium seized.		
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).			
1	20	21	22	23	25	25	26	27	28	29		
										Maunds.	Seers.	Tolas.
Karáchi	...	...	5	...	...	...	...	...	5	0	2	40
Hyderabad	...	...	3	...	...	...	...	...	3	0	0	4
Nawábsháh	...	...	...	...	...	...	2	...	2	0	0	5
Thar Párkar	...	...	12	...	...	...	...	...	12	0	1	29
Sukkur	...	...	4	...	...	...	...	...	4	0	0	10
Lárkána	...	...	1	...	...	...	...	...	1	0	0	8
Upper Sind Frontier	...	...	...	..	...	...	.	...	...		.....	
Total, 1922-23 ...	...	...	25	...	...	...	2	...	(a) 27	0	4	16
Total for 1921-22 ...	...	...	51	...	...	...	1	...	52	0	2	36

(a) All ended in conviction.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX K.

APPENDIX K.

Statement showing cases of drunkenness in which convictions were recorded during 1922-1923.

In Municipal areas.								In Districts (exclusive of Municipal areas).					
Name of Municipality.	Population.	1920-1921.		1921-1922.		1922-1923.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi ...	216,883	83	3·84	57	2·6	20	0·92	Karachi	...	...	...	...	
Kotri ...	7,931	1	1·38	1	1·2	1	1·26						
Hyderabad ...	72,498	...	...	...	...	...	...	Hyderabad	...	...	...	...	
Tando Allahyar ...	5,560	...	...	...	...	...	...						
Shahdadpur ...	4,097	...	...	...	...	...	...	Nawabshah	...	...	...	...	
Tando Adam ...	10,268	...	...	...	...	...	...						
Mirpur khas ...	5,769	...	...	...	...	...	...	Thar Parkar	...	...	...	...	
Umerkot ...	3,493	...	...	...	...	...	...						

Sukkur	41,525	1	0·24	...	...	...	...										
Shikarpur	55,041	2	0·36	...	...	...	...										
Rohri	9,560	2	2·09	...	...	...	...										
Garhi Yasin... ...	6,003	...	...	...	...	...	...										
Larkana	17,723	...	...	...	...	1	0·56	Larkana	...	...	...	...	...	...	...	...	...
Jacobabad	10,583	...	...	1	0·94	...	...	Upper Sind Frontier	...	...	...	...	...	...	...	...	...
Total ...		89		59		23											

D 1—14

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX L.

Statement showing the sanctioned strength of the Establishment of the Combined Salt and Excise Department in Sind.

Designation.	Pay per mensem.																Total.
	Rs. 1,000.	Rs. 400.	Rs. 250—10—350.	Rs. 125—15/2—230.	Rs. 85—5/2—100—5—125.	Rs. 105—5—140.	Rs. 85—5/2—100.	Rs. 30—5/2—80.	Rs. 25.	Rs. 20.	Rs. 18.	Rs. 15.	Rs. 14.	Rs. 13.	Rs. 12.	Rs. 11.	Rs. 10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendent of Salt and Excise in Sind.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Inspectors	...	1	4	17	...	...	...	...	...	...	...	...	...	...	...	...	...	22
Assistant Inspectors ...	...	...	...	...	13	...	...	...	...	...	...	...	...	...	...	...	...	13
English Writers (Clerks) ...	...	...	...	...	...	2	*5	20†	...	...	...	...	...	...	...	...	...	27
Mounted Havaldars ...	...	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	7
Do. Peons ...	...	...	...	...		...	...	...	...	31	..	...	...	...	...	...	...	31
Dismounted Havaldars ...	...	...	...	...	...	...	...	...	...	1	...	2	...	...	...	...	...	3
Do. Naiks ...	...	...	...	...		...	...	...	...	...	2	...	...	15	...	...	...	17
Do. Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	16	7	23	10	79	135
Total ...	1	1	4	17	13	2	5	20	7	32	2	2	16	22	23	10	79	256

* Includes one temporary clerk for the Sind Excise Intelligence Bureau.

† Includes two temporary clerks one for the Abkari Inspector's office, Karachi, and one for the office of the Superintendent of Salt and Excise in Sind

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

APPENDIX M.

Statement showing Statistics relating to Cocaine, 1922-23.

District.	Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing Balance.	Remarks.
	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	
Karachi	0 7 470	0 5 223	1 11 226	3 0 439	1 9 437	1 3 2	
Hyderabad	0 4 251	0 6 320	.....	0 11 91	0 7 231	0 3 340	
Nawabshah	.....	.....	.....	.....	.....	.....	
Thar Parkar	.....	.....	.....	.....	.....	.....	
Sukkur	0 0 200	0 4 145	.....	0 4 345	0 3 63	0 1 282	
Larkana	0 0 42	0 0 338	.....	0 0 380	0 0 198	0 0 182	
Upper Sind Frontier	0 0 23	0 0 170	.....	0 0 193	0 0 53	0 0 140	
Total ...	1 1 26	1 5 236	1 11 226	4 6 8	2 9 22	1 8 466	

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1922-23

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India—Form No. 398-A.E.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.								Number of licenses.	Quantity of spirits sold thereunder		Number of licenses.	Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.								To other licensed vendors.		To the public.		
		Imported.			Beer made in India.	Imported.			Beer made in India.		To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals. (a)	Gals.	Gals.	Gals	Gals (b)	Gals.	Gals.									
Karáchi	28	21,602	104,322	920,004	48,832	3,598	12,372	38,948	...	...	...	...	...	...	...	...	...	(a) Includes 480 gallons Indian spirits.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b) Includes 14 gallons Indian spirits.
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	28	21,602	104,322	920,004	48,832	3,598	12,372	38,948	...	...	...	...	...	...	...	...	...	

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1922-23.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dák Bungalow license			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gallons.	Gallons.	Gallons.		Gallons.	Gallons.	Gallons.		Gallons.	Gallons.	Gallons.
Karáchi	27	3,471	17,427	29,678	12	96	3,754	43,590	(a) 21	469	1,490	71,224
Hyderabad	(b) 12	714	11,508	28,940	3	6	450	10,700	...	...	...	...
Nawábsháh	2	31	350	202	...	...	...	...	...	...	...	...
Thar Párkar	2	65	552	137	...	...	...	...	...	...	...	...
Sukkur	9	519	4,107	13,867	...	...	...	...	...	...	...	...
Lárkána	2	119	547	133	...	...	...	...	...	...	...	...
Upper Sind Frontier	1	22	200	136	...	...	...	...	...	...	...	...
Total ...	55	4,941	34,691	73,093	15	102	4,204	54,290	21	469	1,490	71,224

(a) Includes eight Canteens, nine Hotels, two Refreshment Rooms and two Theatre Bars.
(b) Includes four Canteens.

PROVINCIAL STATEMENT B—*continued.*

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India, in private distilleries.							Spirits made in outstills.	
	Sold under Railway Refreshment Rooms Licenses.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gallons.	Gallons.	Gallons.		Gallons.	Gallons.	Gallons.					
Karáchi	1	5	44	373	37	244	3,041	99	...	...	...	...	...
Hyderabad	1	4	36	158	10	274	1,445	...	...	...	...	...	...
Nawábsháh	1	16	39	149	2	5	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	2	62	...	...	...	...	...	...	...
Sukkur	3	2	24	131	5	49	674	...	...	...	...	...	...
Lárkána	1	Not available.		...	2	19	44	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	1	27	38	...	...	...	...	...	...
Total	7	27	143	651	59	680	5,243	99	...	...	...	...	...

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I—REVENUE.

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Karáchi ...	Rs. 6,28,035	Rs. ...	Rs. 3,22,646	Rs. 9,50,681	Rs. ...	Rs. 9,50,681	Rs. ...	Rs. 3,325	Rs. ...	Rs. 3,325	Rs. 7,339	Rs. 5,200	Rs. 12,589	Rs. ...	Rs. 3,40,127	Rs. 3,40,127	Rs. 13,06,722
Hyderabad ...	3,94,703	...	2,48,883	6,43,586	...	6,43,586	...	50	...	50	4,798	3,125	7,923	...	20,803	20,803	6,72,362
Nawábsháh ...	80,345	...	34,526	1,14,871	...	1,14,871	...	...	...	...	...	...	...	...	1,501	1,501	1,16,372
Thar Párkar ...	45,283	...	14,350	59,633	...	59,633	...	...	...	...	...	...	...	...	575	575	60,208
Sukkur ...	1,40,462	...	73,209	2,13,671	...	2,13,671	...	125	...	125	3,358	11,563	14,921	...	7,030	7,030	2,35,747

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
1	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	515	37,325	52,757	...	90,082	11,520	67,985	420	79,925	76,134	1,56,059	...	2,629	1,064 72,675 (a)	16,29,746	65,502	15,64,244
Hyderabad ...	56	44,717	49,718	...	94,435	5,170	73,907	31,980	1,10,157	82,991	1,93,148	...	418	534 59,213 (a)	10,20,166	12,175	10,07,991
Nawábsháh ...	...	14,269	12,021	...	26,290	19	...	...	19	22,496	22,515	...	294	217	1,65,688	4,174	1,61,514
Thar-Párkar ...	11	22,463	12,136	...	34,599	3,496	20,188	6,360	30,044	5,452	35,496	...	...	145 14,816 (a)	1,45,275	12,082	1,33,193
Sukkur ...	533	37,152	29,521	...	66,673	1,965	86,744	58,612	1,47,321	61,580	2,08,901	...	23	300 3,849 (a)	5,16,026	12,973	5,03,053

(a) Represents gain on sale-proceeds of Country Spirit.

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Kárkána ...	Rs. 1,15,726	Rs. ...	Rs. 36,816	Rs. 1,52,542	Rs. ...	Rs. 1,52,542	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 1,439	Rs. 1,439	Rs. 1,53,981
Upper Sind Frontier.	50,005	...	18,721	68,726	...	68,726	...	...	...		...	...	...	...	300	300	69,026
Total ...	14,54,559	...	7,49,151	22,03,710	...	22,03,710	...	3,500	...	3,500	15,495	19,938	35,433	...	3,71,775	3,71,775	26,14,418
Total of previous year.	12,54,859	...	7,82,119	20,36,978	...	20,36,978	...	2,547	...	2,547	...	10,903	10,903	...	1,14,499	1,14,499	21,64,927

IMPERIAL RETURN I—REVENUE—*concluded.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
1	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Lárkána ...	Rs. 2	Rs. 25,761	Rs. 18,129	Rs. ...	Rs. 43,890	Rs. ...	Rs. 15,359	Rs. 74,512	Rs. 89,871	Rs. 60,055	Rs. 1,49,926	Rs. ...	Rs. 176	Rs. 563 23,976 (a)	Rs. 3,72,514	Rs. 11,956	Rs. 3,60,558
Upper Sind Frontier.	...	4,683	5,296	...	9,979	162	4,789	6,900	11,851	15,879	27,730	...	...	133	1,06,868	5,893	1,00,975
Total ...	1,117	1,86,370	1,79,578	...	3,65,948	22,332	2,68,972	1,77,884	4,69,188	3,24,587	7,93,775	...	3,540	2,956 1,74,529 (a)	39,56,283	1,24,755	38,31,528
Total of previous year.	597	2,08,770	2,21,958	...	4,30,728	21,693	2,46,883	1,81,985	4,50,564	3,62,026	8,12,590	...	1,751	17,028 1,17,185	35,44,806	1,91,417	33,53,389

(a) Represents gain on sale-proceeds of Country Spirit.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) *in other British Indian provinces on excisable articles exported to Sind, and* (b) *in Sind on excisable articles exporteed to other British Indian provinces.*

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Sind (a)						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In Baluchistan.	In United Provinces.	In—	In—	In—	Total.	To Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beer	16,721	...	...	...	...	16,721	...	...	...	...	...	...
Spirits	...	4,462	...	...	...	4,462	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	23	...	...	...	...	23
Total ...	16,721	4,462	...	...	...	21,183	23	...	...	...	...	23

(a) No returns of realizations are received from other Provinces. These figures are calculated on the imports at Tariff duty rates.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.				Contingencies and special charges.			Refunds.		Total charges.	
			Rewards.	Construction and Repairs of buildings.		Other charges (Combined, Salt and Excise.)	Salt, *i.e.*, manufacture, etc.	Combined, Salt and Excise.	Conveyance of Excise Opium.	Salt.	Excise.	Combined, Salt and Excise.	Debitable to 6, Excise.
				Salt.	Excise.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	96,340	8,566	1,115	49,372	3,243	4,390	66,295	12,871	95	13,535	8,692	2,64,514	65,502
Hyderabad	19,592	1,964	746	...	...	166	...	60	2,073	...	23	24,618	12,175
Nawábsháh	7,734	1,455	189	...	...	...	...	14	41	...	...	9,433	4,174
Thar Párkar	21,330	3,225	275	436	17	696	630	423	106	...	681	27,819	12,082
Sukkur	18,648	2,572	825	265	199	180	2,202	272	156	...	2,505	27,824	12,973
Lárkána	19,299	3,529	82	...	848	166	...	807	203	...	623	25 557	11,956
Upper Sind Frontier	11,700	1,813	90	..	...	...	...	26	...	...	...	13,629	5,893
Total, 1922-23 ...	1,94,643	23,124	3,322	50,073	4,307	5,592	69,127	14,473	2,674	13,535	12,524	3,93,394	...
Portion chargeable to 6, Excise ...	(*a*) 83,418	(*a*) 9,910	3,322	...	4,307	(*a*)2,397	...	(*a*)6,203	2,674	...	12,524	...	1,24,755
Total of previous year	1,86,965	26,427	4,618	1,26,631	57,879	5,704	1,02,159	16,017	2,441	1,920	25,716	5,56,477	...
Portion chargeable to 6, Excise ...	(*a*) 80,128	(*a*)11,326	4,618	...	57,879	(*a*)2,445	...	(*a*)6,864	2,441	...	25,716	...	1,91,417

(*a*) Three-sevenths of the total expenditure under these heads on the combined Salt and Excise Department, *vide* Government Resolution, Revenue Department, No. 914, date 27th January 1908.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i. e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	1	...	...	...	...	28	10	...	1	35	...	...	...	6	...	...	...
Hydorabad	...	...	...	...	...	...	...	...	...	2	21	...	...	...	1	...	...	...
Nawábsháh	..	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	..	...	...	...	1	9	1	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	*25	...	...	...	1	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	15	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	1	8	...	...	...	...	...	...	...
Total ...	...	1	...	...	...	...	28	10	...	13	123	1	...	...	8	...	...	...
Total of previous year	...	...	...	...	...	...	27	...	...	*13	151	1	...	...	5	...	...	...

* Last year three shops were erroneously shown by the Collector of Hydorabad.

IMPERIAL RETURN III—SHOPS AND LICENSES.—*continued.*

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	2	12	25	13	1	59	8	25	35	22	22	4	22	...	36	...	25
Hyderabad	1	3	7	...	1	...	4	1	22	37	39	5	39	1	21	...	21
Nawábsháh	...	...	2	...	1	...	...	...	...	27	21	2	35	...	...	...	...
Thar Párkar	...	...	2	...	...	...	...	1	1	29	23	1	23	1	...	...	...
Sukkur	4	...	5	...	3	...	...	10	11	34	45	3	49	17	17	...	17
Lárkána	...	...	2	...	1	...	...	...	2	24	51	4	51	2	9	...	3
Upper Sind Frontier	...	...	1	...	...	...	...	...	3	8	12	3	12	2	3	...	3
Total ...	7	15	44	13	7	59	12	37	74	181	213	22	231	23	86	...	69
Total of previous year	8	7	40	20	7	58	11	28	76	184	221	29	236	19	82	2	59

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION.

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Foreign Liquors other than Commercial Spirits. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	58,746	25,913	...	59,584		26,174	7,639	1,41,257	194	42,406
Hyderabad	44,781	4,842	...	36,491		8,996	724	29,892	206	9,906
Nawábsháh	10,697	85	...	8,074	Per Imperial gallon.	292	47	351	4	.....
Thar Párkar	5,561	11	...	4,177	25° U. P. 8 0 0	414	65	137	46	.....
Sukkur	17,864	10	...	13,404	40° U. P. 6 4 0	3,098	521	3,730	37	10,258
Lárkána	14,346	14	...	10,768		410	119	133	14	.....
Upper Sind Frontier	6,389	...	...	4,792		150	22	136	20	.....
Total ...	1,58,354	30,873	...	1,37,290	25° U. P. 8 0 0 40° U. P. 6 4 0	(a)39,534	(b) 9,137	(b)1,75,636	(a)521	(b)62,570
Total of previous year	1,70,980	19,118	...	1,39,706	25° U. P. 7 0 0 40° U. P. 4 8 0	39,761	11,211	1,56,800	1,273	99,056

NOTE.—The figures shown in columns 7 to 9 and 11 include 195 gallons of spirit and 52,061 gallons of beer for consumption by troops.

(a) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of London Proof.
(b) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of Imperial gallons.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

District.	Commercial Spirits.			Opium and other Drugs.								
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues, in seers, of excise opium.	Retail sales, in seers of other opium (*e.g.*, Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb. oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb. oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer.	Per seer. Rs.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	(*c*) 331	6,911	555	1,261 *1,260*	...	Rs. 52-8-0 from 1st April 1922 to 31st December 1922. Rs. 60-0-0 from 1st January 1923 to 31st March 1923.	Not fixed.	2 10 417	1,311	616	6,098	1 9 437
Hyderabad	...	1,445	4	1,509 *1,484*	...			16 11 352	1,202	166	18,123	0 7 231
Nawábsháh	...	...	...	482 *456*	...			.....	452	47	12,015	.....
Thar Párkar	...	...	...	758 *728*	...			.....	351	176	3,395	.....
Sukkur	10	762	29	1,253 *1,165*	...			2 7 277	923	96	32,488	0 3 63
Lárkána	...	44	...	863 *839*	...			0 1 294	594	13	30,153	0 0 198
Upper Sind Frontier	...	38	...	158 *154*	...			.....	220	4	2,713	0 0 53
Total ...	341	(*d*)9,200	588	6,290 *6,056*	...	52 8 60 0		22 7 330	5,053	1,118	1,04,985	2 9 22
Total of previous year	253	5,720	642	6,424 *6,136*	...	52 8		20 9 306	5,959	1,181	1,18,849	3 1 291

NOTE.—(1) Figures in red ink in column 15 represent retail sales. (*c*) Includes 39 gallons to the trade. (*d*) Sales to the public only.

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 5,283	...	Seers. 5,288	.....	.....	.....	Khairpur State seers. 216	...	Seers. 216	...	...	...
(2) Cocaine	...	...	...	...	...	.....	Kandhar ... 0 0 4·7 Jodhpur ... 0 0 437 Lahore ... 0 0 225	Bhopal ... 0 0 15 Persian Gulf... 0 0 437	Total ... 0 0 111	...	...	...
(3) Morphia	...	...	...	.....	.....	.....	Kandhar ... 0 1 394 Patiala ... 0 2 0	Persian Gulf 0 0 125	Total ... 0 4 39	..	...	...

(4) Country Spirit	...	...	...	Proof gallons. Punjab Plain ... 1,02,442	.....	Total Plain ... 1,02,442	.....	.....	...	...	...	...	
(5) Rectified spirits	United Provinces Gallons. 30	...	Total Gallons. 30	.....	.....	.....	.....	.....	...	...	...	...	
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits Gallons.	
Indian made foreign liquors—													
Baluchistan	33,442	...	...	.....	.....	.....	.....	.....	168	...	...	...	
United Provinces	...	...	272	.....	.....	.....	.....	.....	...	...	...	...	
Punjab	...	...	...	.....	.....	.....	.....	.....	14	...	...	...	
Total ...	33,442	...	272	.....	.....	.....	.....	.....	182	...	...	...	

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.
European—												
Punjab	...	...	...	.....	.....	.....	5,28,324	6,712	26,753	...	...	...
Baluchistan	...	...	...	.....	.....	.....	55,700	3,270	10,094	...	...	...
N.-W. Frontier Province ...	...	...	...	.....	.....	.....	53,656	4,134	13,832	...	...	...
United Provinces	...	...	...	.....	.....	.....	4,078	468	3,094	...	...	...
Rajputana	...	...	...	.....	.....	.....	748	190	989	...	...	...
Bengal	...	...	...	.....	.....	.....	.....	180	502	...	...	...
Kashmir	...	...	...	.....	.....	.....	.....	.....	...	134	48	478
Persian Gulf	...	...	...	.....	.....	.....	.....	.....	...	462	88	902
Total ...	...	...	...	.....	.....	.....	6,42,506	14,954	55,268	596	136	1,380

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000 of population.		
		Distillery system.			Distillery system.		Country spirit.							Country spirit.		
	Out-still system.	Urban.	Rural.	Out-still system.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.	Opium. Urban.	Opium. Rural.	Hemp drugs. Urban.	Hemp drugs. Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.
1	2	3		4	5		6	7		8		9		10	11	
Karáchi	...	33	11,731	...	240	302	...	1·32	1,173·10	3·0	1,066·45	3·0	1,066·45	...	10·42	3·31
Hyderabad	...	17·43	4,625·57	...	96	477	...	1·25	660·80	1·45	185·02	1·45	171·32	...	14·58	1·47
Nawábsháh	...	0·47	3,889·53	...	20	399	...	0·12	648·25	0·12	169·11	0·12	125·47	...	20·00	1·50
Thar Párkar	...	1	13,636	...	9	387	...	0·50	879·4	0·50	505·04	0·50	649·33	...	22·22	1·81
Sukkur	...	*11	*5,595	...	115	395	...	0·79	508·64	0·79	279·75	0·61	180·48	...	12·17	2·78
Lárkána	...	14	5,037	...	37	561	...	2·00	629·63	2·33	279·83	2·00	114·48	...	18·92	1·43
Upper Sind Frontier	...	4	2,655	...	11	230	...	1·33	531·00	4·00	379·29	2·00	265·50	...	27·27	2·17
Total ...	...	80·90	47,172·10	...	528	2,751	...	1·17	873·56	1·62	860·09	1·44	269·55	...	13·07	1·96
Total of previous year ...	...	86·90	47,167·10	...	528	2,751	...	1·02	714·65	1·74	351·99	1·55	262·04	...	16·10	2·40

*The Collector reports that the figures supplied last year were incorrect.

IMPERIAL RETURN V—*concluded.*

Name of District.	Number of shops per 100,000 of population —*continued.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
								Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	Urban.	Rural.	Urban.	Rural.													
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons.	Seers.	Seers.										
Karáchi	4·58	3·64	4·58	3·64	10·99	0·23	1·48	10·54	5·41	15·95	29·60	41·84	71·44	9·96	9·49	19·45	3·01
Hyderabad	12·50	5·24	12·50	5·66	6·37	0·26	3·40	10·82	6·82	17·64	29·63	32·95	62·58	5·65	4·26	9·91	1·78
Nawábsháh	20·00	5·76	20·00	7·77	1·93	0·12	2·99	9·95	4·28	14·23	29·60	24·94	54·54	...	1·80	1·80	0·40
Thar Párkar	22·23	6·98	22·22	5·43	1·05	0·19	0·99	10·84	3·44	14·28	29·63	16·01	45·64	7·66	1·39	9·05	0·37
Sukkur	12·17	5·06	15·65	7·85	2·63	0·25	6·57	10·48	5·46	15·94	29·65	23·56	53·21	4·40	1·84	6·24	1·01
Lárkána	16·22	3·21	18·92	7·84	1·80	0·15	5·14	10·75	3·42	14·17	29·64	20·86	50·50	2·92	1·95	4·87	0·62
Upper Sind Frontier	9·09	3·04	18·18	4·35	1·99	0·07	1·22	10·44	3·91	14·35	29·64	33·52	63·16	4·04	5·41	9·45	0·44
Total ..	9·47	4·76	10·61	6·36	4·19	0·19	3·39	10·59	5·46	16·05	29·63	28·55	58·18	4·22	2·92	7·14	1·21
Total of previous year ...	9·47	4·87	10·61	6·54	4·26	0·20	3·84	8·98	5·60	14·58	32·50	34·55	67·05	3·58	2·87	6·45	1·08

G. R. HOLLAND,
Superintendent of Salt and Excise in Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1922-23.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Abkari Department at Perim is carried out as usual by the local Police under the Assistant Political Resident, Perim. The principal sources of excise revenue are detailed below.

II.—Financial Result of the Year's Administration.

2. The total revenue realized and the expenditure of the year under report, are contrasted in the following tabular statements with those of the previous year :—

Receipts.

Items.	Aden.		Perim.		Total.	
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors.	1,71,905	2,00,159	3,825	3,175	1,75,780	2,03,334
2. Licênse fees for the sale of foreign liquors.	9,759	9,512	286	306	10,045	9,818
3. Still-head duty on country liquor.	46,725	45,975	...	...	46,725	45,975
4. License fees for the manufacture and sale of country liquor.	1,650	1,958	...	...	1,650	1,958
5. Duty on intoxicating drugs ...	2,800	3,200	...	...	2,800	3,200
6. License fees for the manufacture and sale of intoxicating drugs.	550	550	...	...	550	550
7. License fees for the Opium Farm.	1,000	1,000*	...	...	1,000	1,000
8. Gain on sale of Opium ...	4,600	5,450	...	...	4,600	5,450
9. Miscellaneous	2,637	1,755	...	...	2,637	1,755
Total ...	2,41,626	2,69,559	4,111	3,481	2,45,737	2,73,040

* Additional Rs. 1,000 were paid in April 1923 and will be accounted for in the next year's report.

Expenditure.

Items.	Amounts.	
	1921-22.	1922-23.
	Rs.	Rs.
Establishment	19,830	18,733
Contract Contingencies	1,120	1,120
Countersigned Contingencies	95	299
Total ...	21,045	20,152

The total excise revenue amounted to Rs. 2,73,040 against Rs. 2,45,737 in previous year. The increase of Rs. 27,303 is due to the enhanced rates of duty on foreign liquors sanctioned in Government Notification No. 1349-C., dated 31st March 1922. From the table of statistics given under paragraph 3 of this report it will be seen that there has been decrease in the quantities of liquors except items 1 and 2, imported and passed for consumption during the year—evidently due to the enhanced rates of duty and the consequent increase of selling price.

III.—Imported Foreign Liquors.

3. Sixteen licenses for the sale of foreign wines, spirits and beer were issued at Aden and one license at Perim against the same number in the previous year. Under the military "Canteen Tenant System" four licenses for the sale of foreign liquors were also issued.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively during the year under review are contrasted with those of 1921-22, in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	58,054	74,919	286	74	58,340	74,993	16,865	...	...	212
2. Denatured spirit ...	842	1,370	...	...	842	1,370	528	...	...	...
3. Perfumed spirit ...	111	51	...	...	111	51	...	60	...	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	232	193	...	...	232	193	...	39	...	...
5. All other sorts of spirit.	10,368	6,458	273	165	10,641	6,623	...	3,910	...	108
6. Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	344	225	...	...	344	225	...	119	...	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	3,167	2,806	57	20	3,224	2,826	...	361	...	37
Total ...	73,116	86,022	616	259	73,734	86,281	17,393	4,489	...	357

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following statement:—

Items.	1921-22.	1922-23.
	Gls.	Gls.
Date liquor (50° U.P.)	11,850	11,650
Date liquor (30° U.P.)	400	400
Total in terms of 50° U.P. ...	12,410	12,210

V.—Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1922-23 and the previous year is as under:—

District.	Ganja.		Bhang.	
	1921-22.	1922-23.	1921-22.	1922-23.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Sheikh Othman ...	163 5	107 32	4 0	2 75
Perim	.....	.....	.....	.....

The cocaine transactions during the year 1922-23 were as under:—

Opening balance on 1st April 1922 was 389 grains. No cocaine was imported into Aden during the year. Total sales amounted to 341 grains. Balance on 31st March 1923 was 48 grains.

VI.—Opium.

One hundred and ten seers and 34 tolas of excise opium were sold by the Contractor during the year under report and the sale-proceeds of 118 seers issued to him from the Depôt amounted to Rs. 7,810. The license fee for the retail vend of opium amounted to Rs. 2,000 against Rs. 1,000 in 1921-22. The gain on sale of opium, was Rs. 5,450. The opium transactions are shown in the statement appended to this report.

VII.—Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the year 1922-23 is contrasted in the following tabular statement with that of the previous year:—

District.	Population as per Census of 1921.	1921-22.		1922-23.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,37,026	4 5 7	2,69,559	4 15 2
Perim	2,074	4,111	1 15 9	3,481	1 10 10
Total ...	56,571	2,41,137	.....	2,73,040	.....

VIII.—Offences.

8. During the year under review no offence against Abkari law was detected.

IX.—Staff.

9. The following officers held charge of the office of the Collector of Abkari, Aden, during the different periods of the year under report:—

Mr. G. A. Richardson, Major J. C. Tate and Major H. M. Wightwick.

10. The work of the staff during the year has been satisfactory.

Statement showing the transactions of opium and cocaine during the year 1922-23.

Name of Drug and Preparations, admixtures, etc.	Opening balance on 1st April 1922.	Imported.		Exported.	Consumed.	Balance on 31st March 1923.
		From	Quantity.			
	Seers. T.		Seers. T.		Seers. T.	Seers. T.
Crude Opium	38 37	India ...	120 0	.....	121 30	37 7
Opium—Medicinal ...	900 grs.	London ...	480 grs.	.....	120 grs.	1,260 grs.
Liq. Morph. Hydro. Chlor.	122½ ,,	.....	.....	.....	.....	122½ ,,
Morph. Hydro. Chlor. ...	.....	London ...	1,440 grs.	.....	.....	1,440 ,,
Liq. Morph. Acetas ...	1,400 grs.	.....	.....	.....	.....	1,400 ,,
Morph. Acetas ...	.....	London ...	2,400 grs.	.....	.....	2,400 ,,
Cocaine	379½ grs.	Do. ...	109 ,,	.....	440 grs.	48 ,,
Heroin	.....	Do. ...	60 ,,	.....	.....	60 ,,

C. C. J. BARRETT,

Collector of Abkari, Aden.

No. A./491—9671.

ADEN RESIDENCY,
8th September 1923.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

H. WILBERFORCE-BELL,
for Political Resident, Aden.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1922-23.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Bombay Castle, 16th November 1923.

Memorandum from the Political Resident, Aden, No. A.—328-7341 dated 16th June 1923—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1922-23 prepared by the Collector of Abkari, Aden.

Government memorandum* No. P.—55-C. dated 9th July 1923 to the Manager, Government Central Press.

Government endorsement* No. P.—55-C. dated 9th July 1923 to the Political Resident, Aden.

Letter* from the Political Resident, Aden, No. A.—419-8624 dated 4th August 1923.

Government memorandum* No. P.—55-C. dated 20th August 1923 to the Manager, Government Central Press.

Memorandum* from the Commissioner in Sind No. P.—475-X. dated 2nd August 1923.

Memorandum* from the Commissioner of Customs, Salt and Excise No. 19-6 dated 6th August 1923.

Government memorandum* No. P.-C. dated 22nd August 1923 to the Manager, Government Central Press.

RESOLUTION.—The year under review is one of the most important in the history of excise administration in this Presidency. A number of changes were introduced, the most far-reaching being the imposition of a direct check on consumption by the rationing of all country liquor shops on the basis of the consumption of the year 1920-21 which was taken as a normal year. The ration of each

* Not printed.

shop was the liquor issued to it during that year *minus* ten per cent. in the case of Bombay City and five per cent. elsewhere. Shops were auctioned for the period 1st April 1922 to 31st December 1922 on this basis. They were again auctioned for a period of fifteen months from 1st January 1923 when a further reduction of ten per cent. in Bombay City and five per cent. elsewhere was made.

2. The strength of country spirit was reduced from 30° U. P. to 40° U. P. in the Presidency. Still-head duty was raised so as to be approximately the same for the weaker as it was in the previous year for the stronger spirit. A corresponding increase in still-head duty was also made in Sind.

3. Besides these important changes, the effects of which—so far as they can be judged—will be discussed later, several other measures were taken in pursuance of the settled policy of Government to discourage excess, minimize temptation and control the consumption of liquor among those habituated to it. The chief among these are—

(i) reduction of the limit of transport, possession and sale of excisable articles,

(ii) abolition of off sales at country spirit shops in certain municipal areas,

(iii) closing of liquor shops in municipal areas on Mohurrum and Holi holidays,

(iv) prohibition of the sale of any excisable article to any member of a criminal tribe residing in a settlement,

(v) the total prohibition of the sale of charas in the Bombay Presidency,

(vi) enhancement of the rate of duty on ganja and bhang and the issue rate of opium,

(vii) further restriction of the opening and closing hours of shops for retail vend of opium and hemp drugs.

4. 68 liquor shops were closed in the Presidency proper—19 on the recommendation of advisory committees and 49 on the recommendation of Collectors. Two new shops were opened. 28 liquor shops were closed in Sind.

5. In pursuance of the policy of obtaining the maximum of revenue from the minimum of consumption several measures were introduced, besides the enhancement of duty referred to above, which ensured that revenue legitimately belonging to the state did not go to swell unduly the profit of licensees. With this object the system of levying vend fees on importers and wholesale dealers of foreign liquor which led to loss of legitimate revenue was revised and a system of fees on removal from the customs or distillery was introduced.

Toddy shops were ordered to be disposed of by open auction as before and the same system was extended to tree-foot booths which used to compete unfairly with the shops, maximum selling prices in their case being abolished.

6. The results of all these measures are to be seen in the figures of consumption as well as revenue. As compared with the previous year the total consumption of country liquor in the Presidency proper went down by 309,000 gallons, *i.e.*, fifteen per cent. The decrease is most striking in the case of Bombay City and Thana District, being 111,000 and 77,000 gallons, respectively. The following statement gives the comparative figures of per capita, consumption in drams London Proof of country spirit during the last three years :—

—	Bombay City.	Direct head quarters and towns with population of 10,000 or over.	Rural areas.	Total Bombay Presidency.	Sind.
1920-21 ...	34·2	22·4	4·3	7·8	3·34
1921-22 ...	30	18·2	3·3	6·3	1·98
1922-23 ...	25·4	15·9	2·7	5·3	1·95

These figures indicate a very marked decline in the consumption of country spirit. There was on the other hand an increase of 28 per cent. to 127 lakhs of gallons in the consumption of toddy in the Presidency, the increase being shared by all districts, except Kolaba, Nasik and East Khandesh.

There was a slight decrease in the consumption of foreign liquor in the Presidency as well as in Sind. There was an increase of 6,000 seers in the consumption of ganja and a decline of 2,600 seers (8·4 per cent.) in that of opium in the Presidency ; while charas, a noxious drug, with a consumption of 8,500 seers, was wholly prohibited. In Sind the consumption of bhang increased by 12 per cent. and that of charas fell by 15 per cent., the consumption of opium being constant.

7. A striking feature of the consumption of country spirit is the fact that it fell considerably below the rationed figure. The ration for the Presidency proper was 2,380,000 gallons whereas the actual consumption was 1,791,000 gallons only. Mr. Shepherd attributes this to the fact that the quantity of liquor available for consumption was strictly limited by the rationing orders and the prices charged were consequently very high. There is no doubt that the prices charged by a large number of retailers were abnormally high even after allowing for the enhanced still-head duty, but the direct influence of rationing on the abnormal prices cannot be conclusively established since a substantial part of the ration was not consumed. If the decline in consumption can be attributed to the successive enhancements of still-head duty rendering country liquor a somewhat expensive luxury, it may be regarded as an index of the success of the policy hitherto followed by Government, provided the decreased consumption of country liquor is not accompanied by a larger consumption of more deleterious intoxicants or by an increase

in illegal practices such as illicit distillation. The report shows that deleterious drugs have not taken the place of country liquor nor has it been replaced by the more expensive foreign liquor except to a small extent by the cheaper kinds of Indian-made brandies and whiskies. So far as toddy has been substituted for country liquor the change is for the better as toddy, when not stale, is an innocuous beverage in comparison with country liquor.

8. It is when the question of illicit practices is considered that a cause for anxiety arises. The figures show that abkari offences in the Presidency proper rose from 2,395 to 3,979, offences relating to liquor being 3,458 against 1,999 in the previous year. Cases of illicit importation, sale and distillation rose from 1,905 to 2,884, *i.e.*, by fifty-one per cent. The most striking increase took place in the districts of Kaira, Thana, Surat, Nasik and West Khandesh. In spite of the efforts of the excise department there is reason to believe that only a fraction of the illicit practices actually taking place came to light in districts like West Khandesh where a strengthening of the preventive staff seems to be required. In Sind the total number of abkari offences rose from 107 to 173, offences relating to liquor being 102 as compared with 33 in the previous year. Government cannot contemplate with equanimity such a large increase in excise crime in the course of a single year. If the result of any measure is only to drive the people from licensed liquor to the more potent and injurious unlicensed liquor not only do the public revenues suffer without any corresponding moral or material benefit to the people, but there is a positive loss in the weakening of respect for law and order, increase of drunkenness and crime and consequent physical and moral deterioration. How far this increase in crime is the result of the policy of Government and in what respects that policy requires modification is a question which will receive the serious consideration of Government. The report of the Excise Committee which has been delayed owing to the unfortunate death of its first Chairman, Rao Bahadur Sathe, should shortly be submitted to Government. In considering it the questions which arise from the crime figures as presented in this report will receive their due weight.

9. The total revenue for the year in the Presidency proper was 3,55 lakhs as compared with 3,03 lakhs in the previous year. Owing to the increase of still-head duty the revenue from this source rose by Rs. 4,29,000 in spite of the great decline in consumption. The revenue from toddy rose by Rs. 4,91,000. The total gross expenditure on the other hand fell from Rs. 21,47,000 to Rs. 20,23,000 and represented five per cent. of the gross revenue. In comparing the revenue of the year under report with that of the previous year 1921-22 allowance must be made for the fact that about 50 lakhs of the revenue of 1921-22 was credited to the accounts of 1920-21 as explained in the Resolution reviewing the last year's report. Taking that into consideration it will be seen that the revenue has remained steady while the consumption has declined. In Sind the total revenue was Rs. 39,56,000 as compared with Rs. 35,44,000 in the previous year.

10. Owing to financial stringency and in order to secure the excise share of the reduction of Rs. 60 lakhs made by the Legislative Council in the budget large retrenchments in expenditure were made and the establishment was curtailed including the post of one Deputy Commissioner, one Supervisor, 12 Assistant Inspectors, 22 Sub-Inspectors and 79 clerks. The separate distillery branch was abolished and its work redistributed among the divisional Deputy Commissioners. The establishment of Daffedars and Sowars in Sind was reorganized with a view to greater efficiency as well as economy. Government recognize the necessity of a reorganization of the establishment in Sind and hope to issue orders on the subject at an early date.

11. During the year the task before the excise officers in the Presidency proper as well as in Sind was by no means an easy one. The large increase in crime meant a heavy strain on them. Government desire to express their thanks to the Commissioner and his subordinates for the efficient manner in which they have discharged their duty.

By order of the Government of Bombay
(Tranferred Departments),

A. R. DALAL,
Deputy Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
The Commissioner of Divisions,
The Commissioner, Bombay Suburban Division,
The Political Resident, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Collector of Customs, Bombay,
The Deputy Commissioners of Salt and Excise, N, C. and S. Divisions,
The Superintendent of Salt and Excise, Sind,
The Collector of Abkari, Aden,
The Collector of Abkari, Deesa,
The Agent to the Governor, Kathiawar,
The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
All Political Agents (except those who are also Collectors of Districts),
The Director of Information,
The Accountant General,

gitized with financial assistance from th
Government of Maharashtra
on 11 July, 2017

The Director of Public Instruction,
The Political Department,
The Home Department,
The Educational Department,
The Finance Department,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
W. C. Shepherd, Esq., I.C.S.,
The Editor's Tables,
The Editors of Newspapers,
The Government of India,
The High Commissioner for India in London,
The Non-official Members of the Council of State representing the Bombay Presidency,
The Non-official Members of the Legislative Assembly representing the Bombay Presidency,
The Non-official Members of the Legislative Council.